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THIRTY-EIGHTH ANNUAL REPORT
of
STATE TAX COMMISSION
Division of
Department of Revenue & Taxation
State of Idaho

Stanley Peak *(Photo courtesy of State of Idaho Division of Economic and Community Affairs)*

John V. Evans
Governor

Larry G. Looney, *Chairman*
Carol M. Dick
Morgan Munger
Darwin L. Young

1982

State of Idaho

STATE TAX COMMISSION

Larry G. Looney, *Chairman*
Carol M. Dick
Morgan Munger
Darwin L. Young

1982

COMMISSIONERS:
LARRY G. LOONEY, CHAIRMAN
CAROL M. DICK
MORGAN MUNGER
DARWIN L. YOUNG

STATE OF IDAHO
DEPARTMENT OF REVENUE AND TAXATION
STATE TAX COMMISSION
700 West State St. - P.O. Box 36 - Boise, Idaho 83722

December 1, 1982

Honorable John V. Evans
Governor of Idaho
and
Members of the State Legislature

Gentlemen:

We are pleased to submit this 38th Annual Report of the State Tax Commission, Department of Revenue and Taxation. It has been prepared in accordance with the provisions of Article 4, Section 17, of the Constitution of the State of Idaho, and Sections 63-513(27) and 63-3039, Idaho Code.

Most of the report is statistical in nature and highlights the department's revenue collections and assessment of property. Our use of graphs and charts hopefully will make the report more meaningful.

The report also highlights the department's organizational structure and administrative activities which reflect our continuing effort to carry out the following mission of the Department of Revenue and Taxation:

1. To administer all tax laws of the state of Idaho in a fair, impartial, and cost-effective manner.

2. To provide to the Legislature, the Governor, and the public accurate and objective information regarding taxation.

3. To issue timely decisions on tax appeals consistent with the laws of the state and the regulations of the department.

4. To centrally assess all operating property in the state in conformance with state law and department regulations.

5. To supervise the state ad valorem tax program to insure that its administration by county assessors is in conformance with state laws and Tax Commission regulations.

6. To act as the State Board of Equalization as required by the state constitution.

7. To accomplish the above under a management system capable of responding to changing requirements within the limits of available resources.

Respectfully submitted,

LARRY G. LOONEY, Chairman

CAROL M. DICK, Commissioner

DARWIN L. YOUNG, Commissioner

MORGAN HUNGER, Commissioner

LGL:28351

FOREWORD

Due to the nature of the work and responsibilities of this division, most of this report is comprised of statistical data relating to auditing and collecting tax revenues and to the appraisal and assessment of the various categories of taxable property.

Some tax revenues are accounted for on a calendar year basis and others on a fiscal year basis, July 1 - June 30, whereas property tax and the assessment and valuations of the various categories of taxable property must be maintained on a calendar year basis to coincide with the accounting procedures prescribed by law for counties.

It is not possible to prepare a complete listing as to number, acres and estimated market value of property categories by abstract items for the calendar year in time for the next legislative session because the subsequent property assessment roll abstracts are not due until the 4th Monday of December.

Therefore, in prior years, we have prepared early in the following year a supplemental report which, when read together with the regular annual report, showed the total figures for any one abstract item and the grand total valuation for the state for the preceding calendar year.

We will not issue a supplement to this report. Instead, the supplemental information will be available at the State Tax Commission office and will appear in our next annual report. Also, for conformity with following years, we have reprinted herein the data from the supplement to the Thirty-seventh Annual Report.

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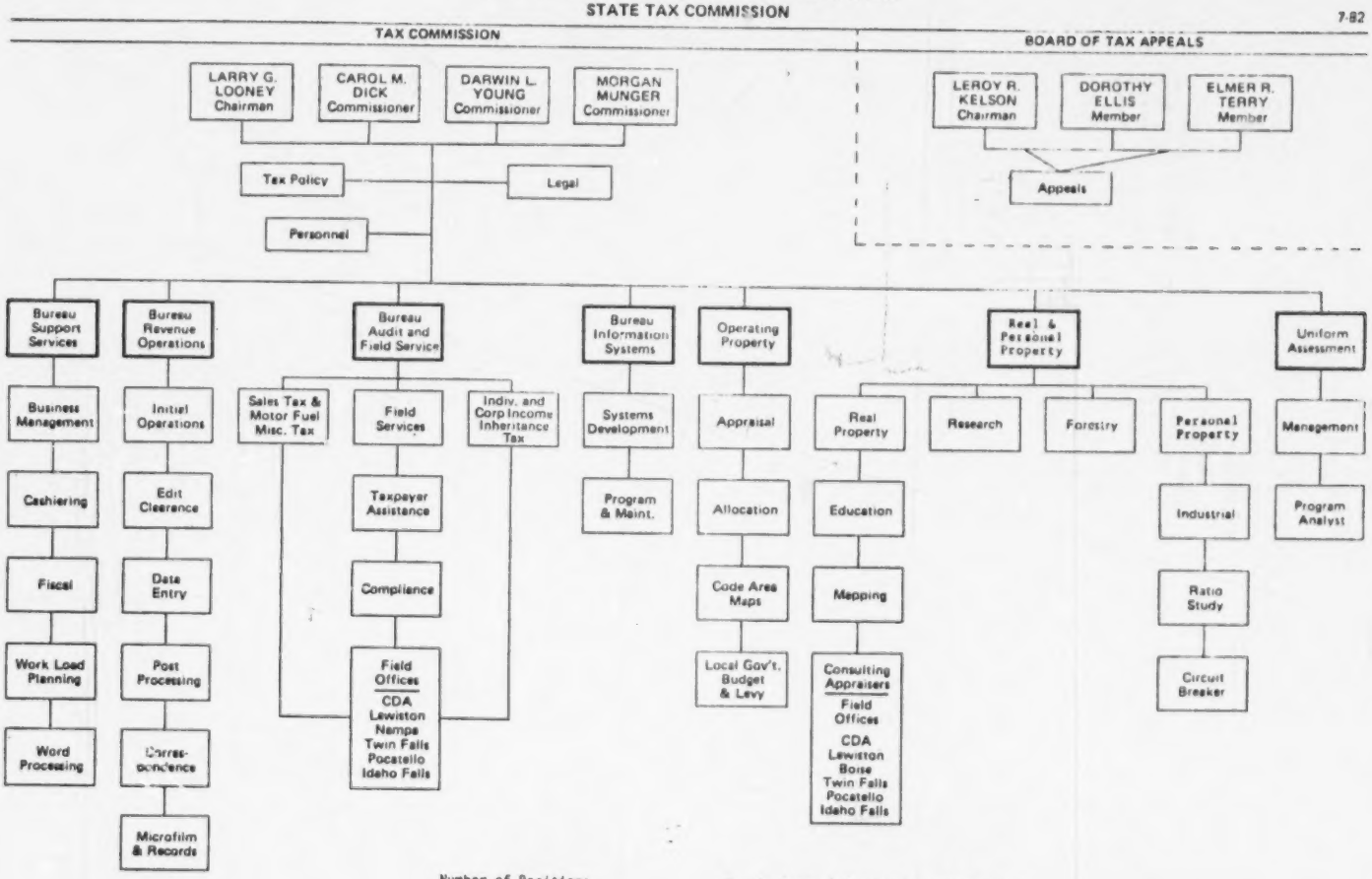
Supplemental Report---See separate Table of Contents for Supplemental Report

DEPARTMENT OF REVENUE AND TAXATION

STATE TAX COMMISSION

7-82



Number of Positions	FY 82	FY 83
Classified	223	234
Exempt	13	12
Board Members	4	4
Totals	240	250

Commissioners' Areas of Responsibility

Larry G. Looney, Chairman - Administration and Personnel, Corporation Income Tax, Multistate Tax Commission, Mine License & Kilowatt Hour Taxes

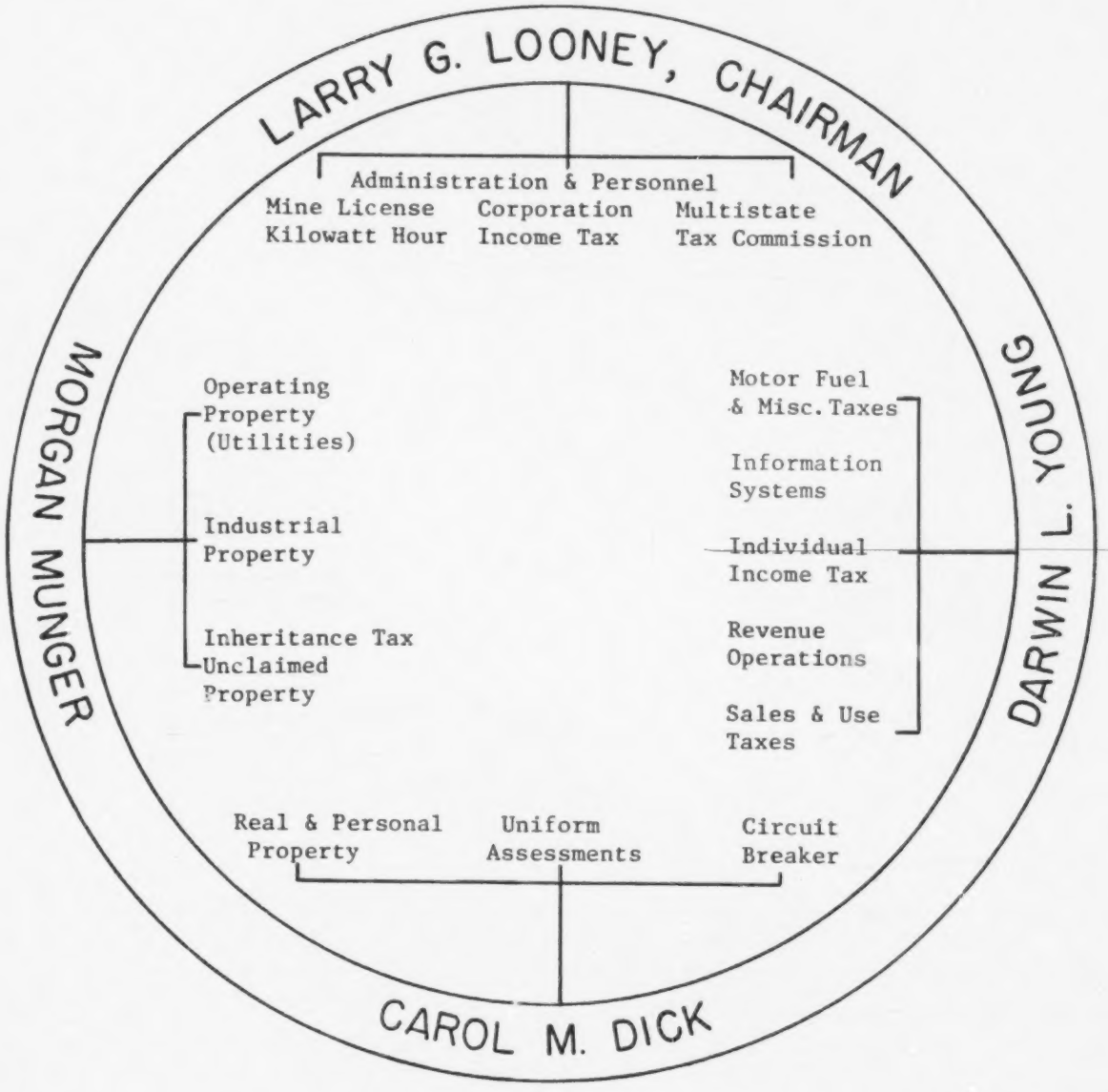
Carol M. Dick - Real & Personal Property, Uniform Assessments, Circuit Breaker

Morgan Munger - Operating Properties (Utilities), Industrial Property, Unclaimed Property, Inheritance Tax

Darwin L. Young - Individual Income Tax, Sales & Use Tax, Revenue Operations, Information Systems, Motor Fuel & Misc. Taxes

ORGANIZATION

TAX COMMISSION AREA OF RESPONSIBILITY



LEGAL REFERENCES RELATED TO DIVISION

Article VII, Finance and Revenue, Constitution of the State of Idaho; Title 63, Idaho Code, Revenue and Taxation.

DUTIES AND RESPONSIBILITIES OF TAX COMMISSION

The State Tax Commission has the responsibility of providing an efficient and effective administrative program of auditing and collecting the following taxes: Individual Income, Corporation Income, Sales, Cigarette, Beer, Wine, Tobacco, Kilowatt Hour, Mine License, Inheritance, Motor Fuels, Unclaimed Property, Railroad Car Company Ad Valorem, Tourism and Convention and Greater Boise Auditorium District Tax. Sales and Income Tax assessment complaints are heard following established procedures. Accounts of these collections are accurately maintained and prescribed reports are submitted in accordance with current directives.

The State Tax Commission supervises and coordinates the work of the county boards of equalization. It secures, tabulates and performs recordkeeping of valuations of all classes of property. It supervises the ad valorem valuation program. It apportions to the state and counties any monies received as required by Idaho Code. The State Tax Commission formulates the administrative construction of ad valorem tax laws. It is required to maintain a tax research section to observe and investigate the effectiveness and adequacy of the revenue laws and to carefully examine statements furnished to it to determine if any county has fixed a levy for any purpose not authorized by law or in excess of the maximum limitations provided by law. It develops, adopts and publishes rules and regulations as required, necessary and desirable to carry out its duties. The Commission provides an education program for its employees and various county employees. It administers the "Circuit Breaker" property exemption program.

Exemption for natural gas and electrical power utilized for pumping irrigation water or drainage purposes are determined for private companies as well as rural electrical associations.

A statewide ratio study is conducted annually to normalize distribution of state funds for school foundation programs.

Taxing district boundary records are reviewed, updated and maintained.

The State Tax Commission, meeting as a state board of equalization, is charged with the responsibility of reviewing for accuracy and completeness real and personal property abstracts forwarded from the county auditors. If taxes are not uniform between categories of property, equalization adjustments are made.

It also estimates market value and allocates such valuations to the counties for the following operating property (public utilities), i.e., railroad companies, railroad car companies, telegraph, telephone, electric, natural gas distribution and pipelines for the transportation of commodities, water and mobile radio telephone companies under the jurisdiction of the Idaho Public Utilities Commission, and the franchises of all persons owning or operating as lessees, or construction in progress of any such companies.

PROPOSED LEGISLATION 1983

The following are summaries of the bills which the Commission plans to submit to the Governor's Office for inclusion in the Tax Commission's legislative package for 1983.

1. A federal income tax conformity bill, adopting the changes made by Congress in 1982 as they apply to computing net taxable income.

2. A bill to amend the jobs credit to close loopholes (so the credit cannot exceed wages) and to repeal the add-back of wages not deducted because the federal jobs credit is claimed.

3. A statute of limitations on the grocery credit--to require a claim within three years on returns and five years on form 24.

4. A bill establishing priority of tax credits.

5. A bill amending the investment credit to eliminate the exclusion for replacement property.

6. A new unclaimed property law revising the holding periods, and amendments to §§15-3-914 and 15-2-105, in regard to the holding period of escheated property.

7. Amend the inheritance tax law to change from 90 days to 1 year the time within which to reflect federal estate tax changes.

8. A bill clarifying taxation of operating property of car companies.

9. A recordation of property bill to identify sales of property.

10. A single bill making the following proposals which relate to taxpayer compliance:

    a. A 25% substantial underpayment penalty for taxpayers who understate their taxes by 25% without just cause;

    b. Adopting the federal interest rate on delinquent taxes;

    c. Making as state trust money collections under the sales tax, motor fuels tax, and special fuels tax;

d. Providing for transfer of liability to corporate officers of motor fuels and special fuels taxes;

e. Providing for successor's liability for withholding taxes, motor fuels and special fuels taxes; and

f. A bill increasing the amount of the special fuels tax bond.

11. Amend the sales tax on retail liquor store sales to require accrual of use tax by licensees.

11. Amend the confidentiality statutes to allow information exchanges with the Department of Employment.

12. Amend the Income Tax Act to provide for a requirement of estimated tax by nonresident performers.

13. A bill to provide for claiming motor fuel tax refunds on individual income tax returns.

14. A bill to provide for direct deposit by the State Tax Commission to a bank, rather than to the State Treasurer.

15. A bill to allow set-off of state debts against tax refunds.

16. Amend the circuit breaker statute to specifically state that interest and dividends excluded from net taxable income are included in the income computation for circuit breaker purposes, and to allow the Commission to reset the income brackets by means other than a regulation.

17. Legislation requiring withholding from interest and dividends based on new federal requirements.

18. A bill to allow the Commission to recover the cost of mailing regulations.

MAJOR LEGISLATIVE CHANGES - 1982

INCOME TAXES

1. INTERNAL REVENUE CODE DEFINITION ADOPTED

The Internal Revenue Code was adopted as in effect on January 1, 1982, except that changes made to the I.R. Code by the Economic Recovery Tax Act of 1981 (P.L. 97-34) shall be in effect on and after the effective dates of the changes made by that act. Thus, retroactive effective dates apply equally to state and federal changes made by Public Law 97-34. (House Bill 633, effective January 1, 1982, except as noted above.)

2. CREDIT FOR INCOME TAXES PAID BY PART-YEAR RESIDENTS TO ANOTHER STATE

Idaho Code, Section 63-3029, was amended by the addition of a subsection which reads as follows:

> "(d) A part-year resident is entitled to a credit, determined in the manner prescribed by the state tax commission, for income taxes paid to another state, as defined in subsection (a) of this secion, in regard to income which is:
> (1) Earned while the taxpayer resided in this state; and
> (2) Subject to tax in such other state."

Regulation 29 shows examples of how the credit will be computed under new subsection (d), above. (House Bill 499, effective January 1, 1982.)

3. STATUTE OF LIMITATIONS FOR INCOME TAXES

The statute of limitations both as to credits and refunds (I.C., Section 63-3072) and as to assessments and collections (I.C., Section 63-3068) has been changed to conform to federal law. The statute will expire after three (3) years from the due date of the return or from the date the return is filed, whichever is later. Therefore, if an income tax return is filed on or before April 15th, the statute will expire three years after April 15. If a return is filed delinquently, after April 15, the statute will expire three years after the date filed. (House Bill 511, effective January 1, 1982.)

4. THREE PERCENT (3%) INVESTMENT TAX CREDIT

The 3% investment tax credit is provided by new Section 63-3029B, Idaho Code.

The definition of qualifying depreciable property generally follows the definitions in Internal Revenue Code Sections 46 and 48. However, the property must not be "purchased as replacement for existing property for reasons other than technical obsolescence". Also, a motor vehicle under 8000 pounds gross weight does not qualify.

The credit may first be deducted for taxable years beginning on or after January 1, 1983. However, qualifying investments made during taxable years commencing after December 31, 1981 shall be allowed the credit against 1983 taxes.

The credit is limited to 50% of the tax liability, the property must have Idaho situs and any unused credits may be carried forward for 5 years.

Any recomputation of the credit on property disposed of or ceasing to qualify will be made as specified in Section 47 of the Internal Revenue Code. (House Bill 534 as amended, effective January 1, 1983.)

5. NEW JOBS TAX CREDIT

New Idaho Code, Sections 63-3029D, 63-3029E, 63-3029F and 63-3029G, have been enacted to provide new job credits under the "Job Expansion Act of 1982".

The number of new business employees during any taxable year is determined by computing the average number of employees for such year and subtracting therefrom the greater of: (1) the average number of employees during the 3 preceding taxable years, or; (2) the average number of employees during the immediatley preceding taxable year.

Employees transferred or who are employed in positions transferred from a related taxpayer and employees transferred or occupying positions transferred from a purchased business to the acquiring business shall be subtracted from the number of employees used in making calculations.

Only employees from whom the taxpayer actually withholds income tax as required by Sections 63-3035 and 63-3036, Idaho Code, shall be included in the calculations.

For each new business employee, a tax credit of $500 is allowed during the first taxable year for which the credit is claimed; $300 during the second year and $100 during the third year. The total tax credit for new employees, together with all other tax credits allowed in Chapter 30, Title 63, Idaho Code, shall not exceed 50% of the tax for the taxable year for which the credit is claimed.

A taxpayer may elect, by written notification to the Tax Commission, to defer commencement of the three year period for which the credit is allowed to any taxable year not later than the third taxable year following the taxable year of employment of the new business employee. (Senate Bill 1376 as amended, effective January 1, 1982.)

6. MANDATE TO COMPEL RETURN

A new section provides for a writ of mandate which requires a delinquent taxpayer to file a return. The new section is reproduced, below, in its entirety.

> "63-3030A. MANDATE TO COMPEL RETURN. (a) If a taxpayer fails to file a return within sixty (60) days of the time prescribed by this chapter, a district judge of the county within which the taxpayer resides or has its principal place of business or of Ada county in the case of a nonresident taxpayer or one having

its principal place of business outside the state, upon petition of the state tax commission, shall issue a writ of mandate requiring the person to file a return. The petition shall be returnable not later than ten (10) days after the filing of the petition. The petition shall be heard and determined on the return day or on such day thereafter as the court shall fix, having regard to the speediest possible determination of the case, consistent with the rights of the parties. The judgment shall include costs in favor of the prevailing party. Proceedings upon such suits shall be in accordance with chapter 3, title 7, Idaho Code.

(b) Nothing in this section shall limit the remedies otherwise available to the state tax commisson under this chapter or any other laws of this state."

The legislation also amended Section 63-3635, Idaho Code, to incorporate Section 63-3030A, above, into the Sales Tax Act. (House Bill 512, effective July 1, 1982.)

7. TAXABLE INCOME - IDAHO ADJUSTMENTS

a. Idaho Code, Section 63-3022, was amended to exclude from income amounts earned by nonresident officers and directors of corporations earning more than half of their income from Idaho sources and earned by nonresident shareholders of subchapter S corporations for personal services actually performed outside the state of Idaho.

b. Another change makes a trust or estate subject to tax on payments or distributions made by the trust or estate in instances where the nonresident beneficiary of the trust or estate fails to report the distributable net income taxable in Idaho or fails to pay any tax due thereon.

c. The ordinary income portion of any lump sum distribution deducted from gross income pursuant to section 402(e)(3) of the Internal Revenue Code, must be added to Adjusted Gross Income.

e. Subsection (1) of Section 63-3022 was amended to specify that personal care services: (1) may be provided to or for an immediate member of the taxpayer's family either in the taxpayer's house or the family member's home, and; (2) if the cared for family member substantially meets all of the other requirements of Chapter A47, Title 39, Idaho Code, he (she) need not be eligible for medicaid for the purposes of this deduction. (House Bill 498 as amended. Items 7a. through 7c. are effective January 1, 1982 and item 7e. is retroactive to January 1, 1981.)

8. WITHHOLDING FORM W-4, FEDERAL STATE CONFORMITY

Additional subsections (g) and (h) have been added to Section 63-3035, Idaho Code. The changes specify that: (1) an employee is entitled to the same number of withholding allowances for both federal and state income tax withholding; (2) employers are required to use the form W-4 form filed by employees in withholding for state income taxes; and, (3) the tax commission may redetermine the number of withholding allowance to which an employee is entitled and may prescribe a form to be used in instances when the W-4 exemption certificate filed for I.R.S. purposes does not accurately reflect the correct number of withholding allowances to which the employee is entitled. (House Bill 535, effective July 1, 1972.)

9. FAILURE TO PAY - MAXIMUM 25% PENALTY

Under this amendment to Section 63-3046, Idaho Code, if a return is filed but the tax shown thereon to be due is not paid, a penalty of 5% per month, to a maximum of 25% of the tax due, may be assessed. This same penalty also still applies in cases of failure to file returns. (House Bill 479, effective July 1, 1982.)

10. JOINT RETURNS - NONRESIDENTS

If a husband and wife elect to file a joint federal return, they must also file a joint state return. This amendment to Section 63-3031 no longer allows separate returns to be filed if the spouses are living separate and apart and only one of them is a resident of Idaho. (House Bill 500, effective January 1, 1982.)

11. INTEREST ON MINE LICENSE TAX EXTENSIONS

Section 47-1203, Idaho Code, was clarified to provide for interest to be paid on any tax due in cases where the Tax Commission has granted an extension of time in which to file a mine license tax return. (House Bill 489, effective January 1, 1982.)

12. INCOME TAX CREDIT FOR REHABILITATION FACILITIES

New Section 63-3029B has been added to the Idaho Code, providing income tax credits for charitable contributions to "nonprofit rehabilitation facilities" or to the Idaho Youth Ranch or the North Idaho Children's Home.

For corporations, the credit is limited to 10% of the tax liability or $500, whichever is less. For individuals, the credit is limited to 20% of the tax liability or $100 ($200 on a joint return), whichever is less. Only 50% of the aggregate amount of charitable contributions made to the subject youth or rehabilitation facilities located within the state of Idaho shall qualify for the credit.

The nonprofit rehabilitation facilities must be accredited by the Commission on accreditation of rehabilitation facilities (a national, private, nonprofit organization). The function of these facilities is to rehabilitate handicapped and disabled individuals. There are currently (as of March 1, 1982) eleven (11) accredited rehabilitation facilities throughout Idaho. They are: (1) Dawn Enterprises, Inc., Blackfoot; (2) Ada County Association of Retarded Citizens, Inc., Boise; (3) The Idaho Elks Rehabilitation Hospital, Inc., Boise; (4) Western Idaho Training Co., Inc., Caldwell; (5) Transitional Employment Services for the Handicapped, Coeur d'Alene; (6) Development Workshop, Inc., Idaho Falls; (7) Opportunities Unlimited, Inc., Lewiston; (8) High Reachers, Inc., Mountain Home; (9) New Day Products, Inc., Pocatello; (10) Panhandle Special Needs, Inc., Sanpoint; and (11) Magic Valley Rehabilitation Services, Inc., Twin Falls. (House Bill 608aa, effective July 1, 1982 for contributions made after July 1, 1982.)

13. CORPORATION FRANCHISE TAX TERMINATED

Several changes were made relating to the forfeiture, reinstatement and taxation of corporations as follows:

(a) A corporation will no longer forfeit its corporate powers for failing to pay its franchise tax to the Tax Commission (Section 30-1-13, Idaho Code, amended).

(b) The Secretary of State may reinstate a corporation without obtaining Tax Commission verification that the franchise tax has been paid (Section 30-1-137, Idaho Code, amended).

(c) The Corporate Income (Franchise) Tax rate is changed to 6.7% of all taxable income up to and including $250,000 and 6.5% of all taxable income in excess of $250,000; provided, however, that the tax shall not be less then $20.00 (Sections 63-3025 and 63-3025A, Idaho Code).

(d) The $10.00 Building Fund Tax does not apply to corporations which have no gross income during the taxable year (Section 63-3082, Idaho Code, amended).

(e) The former franchise tax provisions (sections 30-1-130, 30-1-131, 30-1-132, and 30-1-1139) are repealed for taxable years ending on or after July 1, 1983.

The older corporate tax rates are repealed and the new corporate-franchise tax rates are effective for taxable years beginning on and after January 1, 1983.

The results of the above effective dates are that: (1) corporations with taxable years ending between December 31, 1983 and May 31, 1984 will be entitled to from 1/12 to 6/12 credit for the franchise tax paid on their prior year's return; and (2) for corporations with taxable years ending from July 31, 1983 through November 30, 1983, no franchise tax will be due. (House Bill 760, effective July 1, 1982.)

SALES TAX

1. COINS EXEMPT

Section 63-3622, Idaho Code, was amended to grant sales tax exemptions on the sale of precious metal bullion (gold, silver, platinum, rhodium, and chromium, etc.) and coins manufactured therefrom. Coins or money sold to be manufactured into jewelry or works of art remain taxable. (House Bill 536aa, effective July 1, 1982.)

2. SALES TAX ON DISPENSARY LIQUOR SALES

Idaho Code, Section 63-3622(p), has been amended to provide that sales of liquor by the State Dispensary are exempt from sales tax only if the sale is " . . . to a person licensed under the provisions of chapter 9, title 23, Idaho Code." Before amendment, this section exempted all sales of liquor by the State Dispensary.

New Section 63-3638A, Idaho Code, provides for the sales taxes collected by the state liquor dispensaries to be credited directly to the liquor account and not to be or become a part of the sales tax account. (House Bill 796, effective July 1, 1982.)

MOTOR FUELS TAXES

1. TAX RAISED TO 12 1/2¢ PER GALLON

The state tax on motor fuels and aircraft engine fuel has been raised from 11 1/2¢ per gallon by amendment to Section 63-2406, Idaho Code. The 1¢ per gallon increase shall be put into the account for local units of government to be used in the maintenance and construction of local roads and streets, until the beginning of fiscal year 1984. (House Bill 662aa, effective April 1, 1982.)

2. TAX ON GASEOUS MOTOR FUEL

New Section 49-126B establishes a tax on "gaseous fuel" which includes, but is not limited to, propane, natural gas and hydrogen. The tax is a fee which is based upon the environmental protection agency (E.P.A.) estimated average miles per gallon for the motor vehicle.

Upon payment of the fee, a sticker shall be issued to the owner of the motor vehicle and the sticker must be affixed in plain view on the motor vehicle. The Tax Commission will issue stickers to authorized gaseous fuel distributors for sale to owners of motor vehicles having a maxiumum gross weight not in excess of sixteen thousand (16,000) pounds and propelled by a gaseous fuel. (House Bill 802, effective July 1, 1982.)

INHERITANCE TAX

1. TAX FREE TRANSFERS TO SURVIVING SPOUSE

By amendment to Section 14-408,. Idaho Code, all property, including terminable interest property, transferred to the surviving spouse, is exempt from transfer and inheritances taxes. Also, Section 14-402 was amended to provide that when terminable interest property has been exempt under Section 14-408, upon the transfer to the surviving spouse, " . . . then the residue of such property or interest therein not disposed of or consumed by the surviving spouse shall be taxed as if transferred to a remainderman or other transferee upon the death of such surviving spouse." (House Bill 617, effective January 1, 1982.)

2. ADMINISTRATIVE CHANGES

Several administrative changes were made by amending Sections 14-404, 14-408, 14-411, 14-414, 14-417, and 14-418 of Idaho Inheritance Tax laws.

The change to Section 14-418 eliminates the need for filing inheritance tax returns when the transfers are tax-free under the exemption amounts provided by subsection 6, Section 14-408, Idaho Code.

The administrative changes will eliminate delays in stock transfers, specify installment payable provisions, eliminate the need for taxpayers to present probate courts with receipts when the transfers are nontaxable to begin with, etc. (House Bill 480, effective January 1, 1982.)

MISCELLANEOUS

1. ADMINISTRATIVE COST REIMBURSEMENTS

Section 67-4718, Idaho Code, was amended to provide that costs of administering the Idaho Travel and Convention Tax be paid from the revenues of the tax. Section 63-3067B was amended to provide that the cost of administering the Olympic Games income tax check-off be paid from the proceeds of the check-off. (House Bill 478, effective July 1, 1982.)

PROPERTY TAX

1. Improvements on public lands
Requires that taxable improvements on county, municipal, or other tax exempt lands shall be assessed as personal property and allows taxes to be paid in two installments.
(Sections 63-1223 and 63-1302, Idaho Code; H.B. 758)

2. Taxation of forest lands and forest products
A new law to provide a method of taxation based on either market value, productivity, or bare land plus a three percent (3%) yield tax. Once the option is determined, it cannot be changed for ten years. Provides for the establishment of a forest land and forest products section of the tax commission. Sets forth certain exemptions, outlines definitions, duties, penalties, etc.
(Sections 63-105R, 63-105Y, 63-108 and 63-513 and new Chapter 17, Title 63, Idaho Code; H.B. 648)

3. When payable. (Collection of real property taxes)
Allows payment of taxes on first working day following any December 20 or June 20 which falls on a Saturday, Sunday or holiday.
(Section 63-1102, Idaho Code; H.B. 569)

4. County valuation program to be carried on by assessor
Requires the appraisal of at least twenty percent (20%) of all real and personal property in each county to be appraised annually to the end that the entire county will be appraised during a five-year period. Requires the indexation of the remaining eighty percent (80%) of the real and personal property values annually. Authorizes the tax commission to implement, monitor and enforce the continuing appraisal program.
(Sections 63-221, 63-923 and 63-2219, Idaho Code; H.B. 488)

5. Property tax reduction program updated
Provides for percentage reductions of property tax relief to match state appropriations and sets forth procedures to be followed by the tax commission and county auditors.
(Section 63-122, Idaho Code; H.B. 483)

6. Property tax reduction program - homestead clarified
Provides that only the homestead of qualified applicants receive property tax relief.
(Section 63-120, Idaho Code; H.B. 481)

7. Homeowner's exemption - 1982 only
For tax year 1982, twenty percent (20%) or the first ten thousand dollars ($10,000) of the market value, whichever is less, of owner-occupied residential improvements used as the primary dwelling place of the owner is exempt from ad valorem taxation. Owner must have applied to the county assessor on or before June 15, 1982. Application requirement waived if owner applied in 1981 and occupied the same residence in 1982.
(Section 63-105DD, Idaho Code; H.B. 759)

BRIEF NARRATIVE DESCRIPTION OF THE

PRINCIPAL REVENUE PROGRAMS IN IDAHO

Following is a brief narrative description of the various principal revenue programs in Idaho. It is here offered for quick general reference.

PROPERTY TAX

The property tax in Idaho is used entirely for the support of public schools, cities, counties, and special districts. No property tax has been levied and collected to finance state needs, except for bonded indebtedness since 1965.

The property tax applies to homes, farms, stores, factories, warehouses, professional and commercial offices and virtually all other types of privately owned real estate, as well as to such personal property as machinery and equipment, farm implements and office furniture and equipment.

Real and personal property is appraised by the county assessor. Taxes on real and secured personal property are due by the 20th of December and are collected by the county treasurer. One-half of the tax can be paid by December 20 and the other half by June 20 next without penalty. Unsecured personal property is valued by the assessor and the taxes due thereon are collected by the treasurer upon demand, or not later than December 20 of the tax year.

Inventories, livestock and intangibles are not subject to taxation. Household belongings and clothing are not taxed. Neither are automobiles which are licensed under the state's motor vehicle laws. Other exemptions include properties of religious, fraternal and educational organizations and institutions.

The rate of taxation on property is governed by the needs of the various taxing authorities. County Commissioners, City Councils and School Trustees hold public budget hearings and approve or adjust budgets submitted. Bonded indebtedness must be approved by a two-thirds majority of the property owners affected. Consolidated city tax rates as a percent of assessed value levied on property within cities for ten representative cities in 1981 were as follows:

Boise	1.2803%	Lewiston	1.7598%
Burley	0.8804%	Payette	1.5291%
Caldwell	1.3998%	Pocatello	1.3556%
Coeur d'Alene	1.2873%	Salmon	1.3378%
Idaho Falls	1.3234%	Twin Falls	1.2535%

Budgets for operating purposes of local government can increase from year to year subject to a 5% limitation, or in some cases a somewhat less restrictive growth provision.

Statewide tax rates varied from 0.365% in rural Idaho County to 2.09% in Downey (Bannock County).

Partial tax liability is exempted for the elderly, the blind, fatherless children under eighteen (18), widows and widowers and many disabled persons. The extent of the exemption is dependent upon income. Additional information or application forms are available through the county assessor's offices.

Mobile homes are assessed as real property according to ad valorem tax laws. A mobile home not in the hands of a manufacturer or dealer cannot be moved to another location until the property taxes have been paid and a permit or license has been obtained. Permits are available from the Department of Highways; licenses, from the county assessors.

Recreational vehicles are defined as motor homes, travel trailers, truck campers, camping trailers and vans containing as a minimum built-in sleeping facilities and a built-in icebox or refrigerator, with or without motive power, designed for human habitation for recreational or emergency occupancy. A sticker, which is issued annually must be displayed on the rear wall of the recreational vehicles. Stickers are available from county assessors. Fees are based on the market value of the recreational vehicle at $5.00 per $1,000 of market value.

A timber severance tax of 12 1/2% of the stumpage value is collected on timber severed from lands classified under the reforestation act. The tax is collected by the assessor of the county in which the timber is severed. All other forest lands will be taxed under a productivity or bare land and yield tax option. The landowner having between 5 and 2,000 acres of forest land within the state will have a choice between the two taxing systems. Owners with 2,000 acres or more of forest land will be taxed under the productivity option. The current yield tax on timber harvested under the bare land and yield tax option stands at three percent (3%) and will be collected by the assessor of the county in which the timber is severed.

Forest land parcels of less than five (5) contiguous acres will be appraised, assessed and taxed as real property, without regard to its ability to produce timber or forest products. Buildings and other improvements on forest lands of less than five contiguous acres shall be appraised as provided by applicable laws, rules and regulations.

Operating property (public utilities, railroad car companies and railroads) is valued and assessed by the State Tax Commission, who allocates and certifies assessed values to county auditors. The county auditors calculate the amount of tax in the same manner as is applied to real and personal property.

Rural electrical associations pay a tax in the amount of 3 1/2% of gross revenue (in lieu of property tax) as computed by the State Tax Commission and apportioned to counties on a wire mile basis.

When an individual property owner disagrees with the assessed valuation, his complaint should be taken first to the assessor. In the event further action is deemed necessary, the following avenues are open to the property owner:

1. The County Board of Equalization
2. The State Board of Tax Appeals
3. The District Court
4. The Supreme Court

County officials who administer the valuation and taxing of property are offered aid and training through the State Tax Commission's Education Department.

PERSONAL INCOME TAX

In the operation of its government, Idaho places a considerable reliance upon personal and corporate income taxes. Idaho has had a personal income tax since 1931. For salaried workers, the income tax is collected mainly by withholding. The method is similar to the federal system, in that withholding rates are tailored to the income, personal exemptions, etc., of the employee. The withhholding tables and formulas approximate as nearly as possible the actual tax liability of each wage earner.

Every employer must withhold from wages, salaries and bonuses an amount substantially equivalent to the tax due. Farmers and all other employers exempt from withholding under the Internal Revenue Code are required to withhold 1% of gross wages.

For the tax year beginning on or after January 1, 1959, Idaho has adopted the federal definition of taxable income with some adjustments:

Rate to Apply to the State Taxable Balance

Rate of Tax:	If Single:	Rate of Tax:	If Joint:
1st $1,000	2%	1st $2,000	2%
Next $1,000	4%	Next $2,000	4%
Next $1,000	4.5%	Next $2,000	4.5%
Next $1,000	5.5%	Next $2,000	5.5%
Next $1,000	6.5%	Next $2,000	6.5%
All over $5,000	7.5%	All over $10,000	7.5%

Resident individuals are allowed a $15 grocery tax credit against income taxes for each person for whom a deduction is taken ($30 for senior citizens).

A $10 Permanent Building Fund Tax is paid by every taxpayer required to file a return except persons who are blind or receiving public assistance at the close of their tax year. Spouses filing joint returns are deemed single persons for this purpose.

Personal exemptions are the same as those for federal income tax purposes for all taxable years other than 1979. For 1979 only, the Idaho personal exemption remains at $750, even though it is $1,000 for federal purposes.

Residents, or part-year residents, other than corporations, are allowed a credit for taxes paid to another state on income received from sources outside Idaho if the income is taxed by Idaho and the other state.

A tax is imposed for each taxable year on the taxable income of resident individuals, estates and trusts and upon the taxable income of nonresidents or part-year resident individuals, estates and trusts from Idaho sources. The taxable income of part-year residents from sources within the state is determined in the same manner as provided for nonresidents.

Full time members of the Armed Forces of the United States whose full time duty was continuous and uninterrupted for one hundred twenty (120) consecutive days or more are not taxable on military income earned outside this state. All nonmilitary income of Idaho residents is taxable. Active duty military income of Idaho residents is taxable if it is earned within Idaho.

CORPORATE NET INCOME TAX AND FRANCHISE TAX

A tax is imposed on the taxable income, of any corporation, derived from sources within Idaho, at the rate of 6.5% of such taxable income. An additional tax of $10 is paid by every taxpayer filing a return, with the exception of those electing to file under the provisions of Section 1374 of the Internal Revenue code as a "Subchapter-S Corporation."

Firms filing corporation papers under the laws of the State of Idaho and qualifying foreign corporations wishing to do business in the State of Idaho are required to pay a corporate franchise tax for state fiscal years beginning on or after July 1, 1980.

The current corporate franchise tax is paid with the filing of the corporation's annual income tax return at the rate of .2% of the corporation's net taxable Idaho income (distributable Idaho income of Subchapter-S corporations). The minimum tax is $20 and the maximum tax is $500 for each corporation which is authorized or qualified to conduct business within Idaho. At the time a corporation files its income tax return for the preceding taxable period, it will also pay the franchise tax in advance for the state fiscal year succeeding the state fiscal year during which the tax is paid. For example; if a 1981 calendar year return is due and income tax is paid on 4-15-82 (during the state's fiscal year ending 6-30-82) the franchise tax is paid at the same time for the state fiscal year ending 6-30-83.

The above-mentioned franchise tax is repealed for taxable years ending on or after July 1, 1983.

Effective for taxable years beginning on and after January 1, 1983 the corporation tax rate is changed to 6.7% of all taxable income up to and including $250,000 and 6.5% of all taxable income in excess of $250,000; provided, however, that the tax shall not be less than $20.

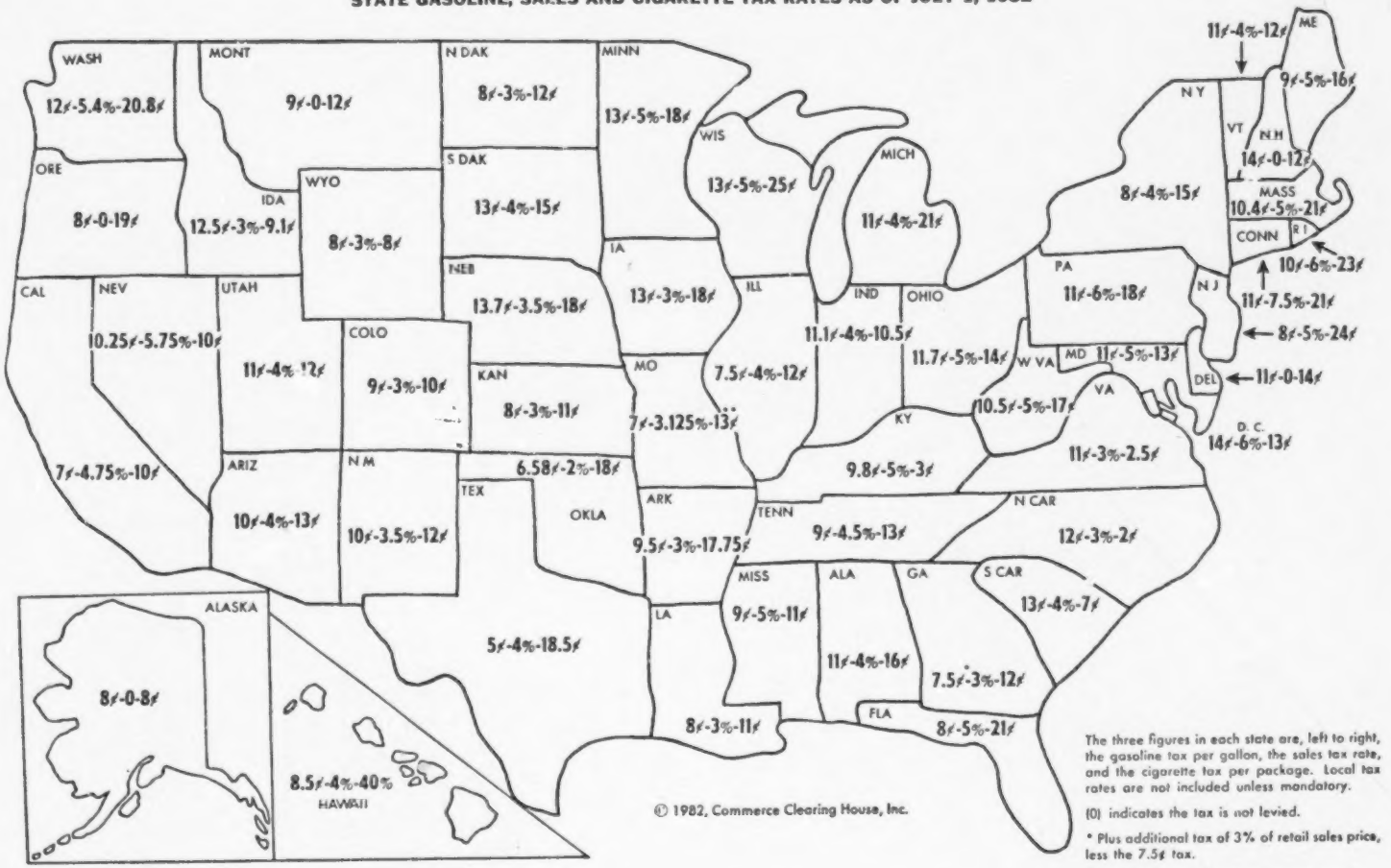
Subchapter-S Corporations may be reqired to pay tax upon Idaho income of nonresident shareholders if such shareholders do not report the income on their own nonresident individual returns.

Taxable income is "taxable income" as defined in the Internal Revenue Code with certain adjustments. Multistate corporations whose only activity within Idaho consists of sales not in excess of $100,000 may instead pay a tax at the rate of 1% of gross sales within Idaho.

All domestic and foreign corporations having a business situs in the State of Idaho are subject to this tax. Multistate corporations are subject to allocation and apportionment sections of the Uniform Division of Income for Tax Purposes Act.

Insurance companies, in lieu of this tax, pay a tax based upon premiums.

STATE GASOLINE, SALES AND CIGARETTE TAX RATES AS OF JULY 1, 1982



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The three figures in each state are, left to right, the gasoline tax per gallon, the sales tax rate, and the cigarette tax per package. Local tax rates are not included unless mandatory.

(0) indicates the tax is not levied.

* Plus additional tax of 3% of retail sales price, less the 7.5¢ tax.

** Effective August 13, 1982 (9¢ until then).

SALES TAX

Idaho has a 3% sales and use tax on all tangible personal property purchased or consumed in the State of Idaho. This tax also applies to admissions and fees for recreation and motel and hotel accommodations (unless for continuous residence in excess of 30 days). A seller's permit is issued without fee. Excluded from the tax are utilities, motor fuels, prescription drugs, and tangible personal property used in manufacturing, farming, processing, mining, and fabricating activities.

Purchasers of motor vehicles through private sales are liable for payment of sales tax at the time of licensing and titling.

HOTEL/MOTEL ROOM SALES TAX - BOISE AUDITORIUM DISTRICT

Effective January 1, 1979, a retail sales tax is levied upon the user or occupant of a hotel or motel room in the Boise metropolitan area. The tax is imposed at the rate of 2% of the total amount charged for the furnishing of such hotel or motel rooms.

An exemption from this 2% room tax, which is charged in addition to the regular 3% sales and use tax previously mentioned, is available to occupants residing in a motel or hotel room continuously under terms of a lease or similar agreement for more than seven (7) days.

TRAVEL AND CONVENTION, HOTEL/MOTEL TAX (STATEWIDE)

This statewide 2% tax on hotel/motel rooms and campgrounds became effective July 1, 1981. The tax is a retail sales tax imposed on the user or occupant of a hotel/motel room or campground.

Occupants residing in a room or campground for more than twenty-eight (28) consecutive days are exempt from paying the tax.

MINE LICENSE TAX

Rate of tax: 2% of the value of ores mined or extracted; due and payable on the 15th day of the fourth month following the close of the taxable year. This tax applies to every person, co-partnership, company, joint stock company, trust, corporation or association in the business of mining.

SEVERANCE TAX

Effective July 1, 1981, in addition to the tax imposed by Idaho Code, Section 47-330, a 2% tax was imposed on all oil or gas produced, saved and sold, or transported from the premises in Idaho where produced. The tax is based on the market value of the oil or gas produced at the site of production.

TOBACCO AND CIGARETTE TAX

Cigarettes are taxed at the rate of 91/200 of 1¢ for each cigarette, which tax shall be paid by the wholesaler and collected by the State Tax Commission. All tobacco products are subject to tax in the State of Idaho. Tobacco products are taxed at 35% of the wholesale sale price.

ANNUAL CIGARETTE LICENSE

Retail	$10.00	
Wholesale - Fixed	25.00	
Wholesale - Mobile	25.00	
Vending machine operator	10.00	and in addition,
Each vending machine	2.00	

All cigarette licenses expire on December 31 of each year. Licenses are issued by the Miscellaneous Tax Section.

INHERITANCE AND GIFT TAXES

Idaho has no gift tax, per se.

Idaho imposes an inheritance tax according to the relationship of the beneficiary to decedent and the amount received.

The tax is computed on the true market value, at the time of death, of the decedent's net estate at the rates set out in the schedule below. Exemptions are deducted from the aggregate value of the property transferred and the tax is computed on the remainder. In computing the tax, it should also be remembered that Idaho is a community property state and the laws governing inheritance of community property differ from those governing the descent of separate property. All property passes to a surviving spouse exempt from inheritance tax. The tax is computed on estates of nonresident decedents in the same manner as in the case of resident decedents.

Transfers are taxable when made by will, intestate law, grant or gift in contemplation of death, or grant or gift intended to take effect in possession or enjoyment at or after death. Jointly held property is taxable at the death of one of several joint owners.

Transfers of real and tangible personal property located within the state are subject to tax. Intangible personal property which has gained a business situs within the state is also taxable under the Idaho statutes; however, states having a reciprocal agreement of exemption are generally recognized and can exercise the exemption.

THESE EXEMPTIONS BECAME EFFECTIVE ON JANUARY 1, 1982

(NOTE: Transfers, created by the death of a person owning property which are subject to the Idaho Transfer and Inheritance Tax Laws, AFTER DECEMBER 31, 1981, will be entitled to the applicable exemptions contained hereon.)

EXEMPTIONS AND RATES	CLASS 1	CLASS 2	CLASS 3	CLASS 4
	Husband, wife lineal issue, lineal ancestor, adopted child (conditional)	Brother, sister descendant of same, daughter-in-law, son-in-law.	Brother or sister of the father or mother, or descendants of same.	Other degree of collateral consanguinity, stranger-in-blood, body politic or corporate.

EXEMPTIONS

Widow or Widower	- All exempt			
Minor Child of Decedent	- $50,000			
Others	- $30,000	$10,000	$10,000	$10,000

RATES	CLASS 1		CLASS 2		CLASS 3		CLASS 4	
Value of Inheritance In Excess of Exemption	Tax On Col. 1	Rate On Excess	Tax On Col. 1	Rate On Excess	Tax On Col. 1	Rate On Excess	Tax On Col. 1	Rate On Excess
$ 0	$ 25,000	$ 0	2%	$ 0	4%	$ 0	6%	$ 0	8%
25,000	50,000	500	4%	1,000	6%	1,500	9%	2,000	14%
50,000	100,000	1,500	6%	2,500	8%	3,750	12%	5,500	20%
100,000	200,000	4,500	8%	6,500	12%	9,750	15%	15,000	30%
200,000	500,000	12,500	10%	18,500	16%	24,750	20%	45,500	30%
500,000		42,500	15%	66,500	20%	84,750	25%	135,500	30%

An additional exemption is allowed in the amount that when added to the above exemptions, will equal the federal unified credit equivalent.

MOTOR VEHICLE AND SPECIAL FUELS TAXES

The tax on gasoline is 12 1/2¢ per gallon. Off-the-road users are granted refunds for taxes on gasoline not used in operating licensed vehicles on public roads.

The tax on gasohol (blended from anhydrous ethonol, manufactured in Idaho from Idaho products) is 4¢ less than the tax on gasoline. For users of fuel other than gasoline, a use fuels tax exists also at the rate 12 1/2¢ per gallon. A tax of 3 1/2¢ per gallon is imposed on all aviation fuel except for military aircraft.

All vehicles of 16,000 pounds gross weight or less pay the tax of 12 1/2¢ per gallon on all diesel at the pump. Taxes collected at the pump are collected by the State Tax Commission. Motor vehicles having a maximum gross weight in excess of 16,000 pounds pay a fuel fee based upon mills per mile of operation based upon the maximum gross weight of the vehicle.

TAX ON GASEOUS MOTOR FUEL

The term "gaseous special fuel" means and includes all combustible gases suitable for the generation of power for the propulsion of motor vehicles, including but not limited to propane, natural gas and hydrogen.

In addition to the annual fee prescribed by section 49-126, Idaho Code, any motor vehicle designed for the purpose of carrying passengers and not used for hire, and having a maximum gross weight not in excess of sixteen thousand (16,000) pounds, which is propelled by a gaseous special fuel shall pay a fee per month for each month of a registration period under section 49-126, Idaho Code, which fee shall be considered in lieu of other taxes levied upon fuels used by motor vehicles. This fee shall be based upon the environmental protection agency estimated average miles per gallon and shall be as follows:

Environmental Protection Agency Estimated Average Miles Per Gallon	Fee Per Month
Under 14	$ 8.70
15-19	6.15
20-24	4.75
25-29	3.80
30-34	3.25
35-39	2.85
40-44	2.50
45-49	2.15
50-54	1.95
Over 55	1.80

Upon payment of said fee, a sticker shall be issued to the owner of the motor vehicle. The sticker must be affixed in plain view on the motor vehicle.

ELECTRICITY TAX

A 1/2 mill per kilowatt hour tax is imposed on the sale of electrical energy produced in the state of Idaho by means of water power. Exempt from the tax is electricity used for pumping water for irrigation purposes and that used in manufacturing, mining, milling, smelting, refining and processing.

1% INITIATIVE

H.B. 389 amends Idaho Code, Section 63-923, in part by removing 1978 as a base for market value levels to be set for assessment purposes and requires that all taxable property be appraised at market value annually.

Idaho Code, Section 63-2220, was amended to permit up to a 5% budget increase for local taxing districts on its operating budget raised from ad valorem taxes. The 5% budget increase can be measured from the budget years of 1978, 1979 or 1980, or year preceding the current tax year, whichever is greater.

In order to meet the legislative mandated requirement of annual market value assessments, each county must establish a program whereby they can appraise a portion of each category of taxable property annually and develop trending factors from those properties appraised. The data generated from the appraisals would then be applied to those properties not appraised to bring them to market value levels annually (also see Section 63-221, Idaho Code).

The budget freeze imposed on the county governments makes it very difficult for many counties to be able to properly fund an ongoing appraisal program. Many of the counties were using only a small portion of the two mill levy for their reappraisal program before the freeze. Under the 5% budget increase limitation, they may not be able to levy the full two mills.

It has been suggested that the two mill levy should be outside the budget freeze, thus providing that funds would be available to meet the mandated requirement that all taxable property be appraised annually at market value levels.

The Industrial Appraisal Division of the State Tax Commission continued a valuation program on industrial property located in 40 counties throughout the state. This division is staffed with two permanent industrial appraisers. For 1982, 291 major industrial properties were appraised for a total of approximately $1,569,848,441.

In addition to the valuation of the major industrial properties, the industrial division provides the forms, trends and depreciation schedules to be used by the county appraisal staff to value the smaller industrial properties.

UNIFORM ASSESSMENT

Section 63-201A, Idaho Code, directs the State Tax Commission to develop and provide uniform forms, computer software and parcel numbering assistance to Idaho counties for the purpose of assisting the counties in achieving and maintaining equity and uniformity in property appraisals and property taxation.

Since the program was enacted by the Legislature in 1977, a great deal of progress has been made. The following programs are in effect:

Uniform Parcel Numbering	28 Counties (completed, in progress or planned)
Uniform Forms	38 Counties
*Software in Use	16 Counties
Burroughs L-Series Programs in Use	15 Counties
*Software Packages in Use	Property Master Control Files Residential Appraisals Personal Property Appraisals Property Tax Billing Property Tax Receipting and Apportionment

The uniformity of property appraisals and property taxation has improved significantly. Concurrently, counties are obtaining much greater and more efficient utilization of their installed computers.

The cost savings and benefits to counties are immeasurable. This program could not be duplicated by individual counties, because of limited budget and extremely limited in-house expertise.

AUDIT AND FIELD SERVICES

Audit

The bureau is charged with the responsibility of conducting audits of tax returns filed by the various individuals and businesses whose activities require them to report their liabilities under the tax revenue programs which are administered by the State Tax Commission.

Since an effective audit function is a key factor necessary to the development of voluntary compliance and to the creation of enforced compliance in circumstances where voluntary comnpliance is lacking, the bureau has, during the last few years, committed a considerable portion of its resources to the development of its audit staff. This training, together with an expanded emphasis upon audit and program planning and the creation of improved audit selection, implementation and review procedures, has consistently improved audit productivity during the past few years. Audit generated revenues for the past four years are shown below -

	FY 1978-79	FY 1979-80	FY 1980-81	FY 1981-82
Sales & Use Tax	$1,454,419	$1,548,808	$1,660,925	$ 997,016
Motor Fuel Taxes	387,787	404,425	309,400	435,635
Cigarette & Tobacco Taxes	27,802	34,230	41,338	31,478
Beer & Wine Taxes	12,078	8,021	30,738	31,157
Income Taxes:				
Corporate	2,100,258	1,827,745	6,194,111	2,659,712
Individual	699,520	1,130,911	1,096,483	1,196,430*
Inheritance Tax	366,063	472,323	699,971	696,641
Unclaimed Property Recoveries	70,950	58,796	77,052	125,557
	$5,118,877	$5,485,259	$10,110,018	$6,173,626

*Includes nonfiler enforcement recoveries.

As a result of the increased staff development efforts which have taken place during the past three years and because funding was made available through the reappropriation of unexpended FY-81 general account monies, several reclassifications of positions from Tax Auditor and Senior Tax Auditor to Senior and Principal Tax Auditor were accomplished during FY-82. These reclassifications will allow a concentration of audit effort upon larger, more sophisticated business taxpayers whose tax returns, due to their size and complexity, contain greater audit potential than do those which have been examined in the past.

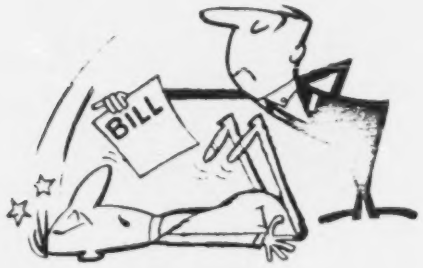
Sales tax audit recoveries are expected to increase markedly during FY-83, as the proficiency of the auditors hired to replace those who were transferred during a field office restructuring in FY-81 improves.

The validity of much of the philosphy underlying the corporation income tax audit effort during the past decade was overturned by recent decisions of the U.S. Supreme Court in the ASARCO and F. W. Woolworth cases. Further confusion results from the speculation that has arisen from the Caterpillar Tractor and Container Corporation cases which are presently pending before the Supreme Court. Since the issues in these cases are unusually significant, the uncertainty that they have created is expected to have a large negative impact upon our ability to successfully resolve the majority of our pending audits on multistate and multinational corporations during FY-83.

As we begin FY-83, a reorganization has taken place within the income and inheritance tax audit section. The formerly defined structure by tax type has been replaced by the creation of units within the section which are distinct by function. Desk and field audit units have been established along with those assigned to nonfiler enforcement and clerical support.

The nonfiler enforcement unit was newly created by the 1982 legislature to help reduce the growing number of income tax nonfilers. Initial results from this effort suggest that the program will be quite worthwhile. The pursuit of income tax nonfilers wil not, however, solve the increasingly serious noncompliance by taxpayers who are registered or file returns but substantially underreport their sales and income tax liabilities. Expansion of both income and sales tax audit staffing is imperative if there is to be any expectation of reversing this trend.

FIELD SERVICES

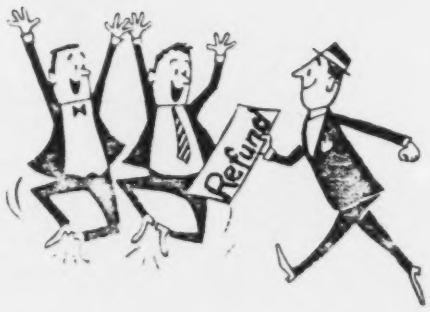


The Field Services Section is charged with the responsibility of coordinating a statewide program of collection of delinquent taxes and enforcement of all the tax revenue programs administred by the State Tax Commission and to provide a taxpayer assistance program for the public. This program includes information, assistance in preparation and filing of the various tax forms, and promotion of voluntary compliance with the tax laws of this state. Without these programs, the "self-assessment and voluntary payment" system of taxation would deteriorate rapidly and would result in a dramatic decrease in revenue to the state of Idaho.

During the last few years, the Field Services Section has found it difficult to keep pace with the ever-growing problem of delinquency in filing and paying of taxes. We have, however, shown a substantial increase in the total delinquent dollars collected over the last three years. The following chart shows the delinquency rate and the average caseload of a compliance officer, as well as the increase in the collections for the same three year period.

	FY 79-80	FY 80-81	FY 81-82
Number of Delinquent Accounts	14,241	16,236	15,847
Average % of Delinquent Accounts	8.6%	9.5%	8.7%
Average Number of Delinquent Accounts Per Compliance Officer	705	803	713
Total Delinquent Activities Processed	71,087	88,205	115,870
Total Delinquent Dollars Collected	$ 10.5M	$ 14.2M	$ 16.0M

From the special reappropriation of unexpended FY 81 funds for use in FY 82, Field Services was able to hire two new compliance officers, thus decreasing the average caseload per compliance officer from 803 delinquent accounts to 715. In addition, the 1982 Legislature authorized the early implementation of a Phone Power Unit for a more timely contact of delinquent taxpayers. This pilot program was put in operation during April, providing immediate relief to stabilize the delinquency problem resulting from the current economic conditions. For the short period, in FY 82, of this program, they were responsible for collecting in excess of $462,000. It is anticipated that during FY 83 this unit will effect collections in excess of $2.0M.



LEGAL SECTION

Idaho Code §63-3066 directs the Attorney General to act as legal counsel and advisor to the State Tax Commission. There are presently assigned to the State Tax Commission as legal counsel five Deputy Attorneys General. These attorneys have primary responsibility for acting as counsel for the State Tax Commission and for representing the interests of the Commission before the courts. Secretarial support is provided by the Tax Commission. In addition to the duties listed above, the attorneys advise and assist the Tax Commission in processes of resolving administrative tax appeals with the Commission, drafting regulations and legislation, and other legal matters.

In matters involving litigation, the office has appeared on behalf of the State Tax Commission in many cases. A few of the important cases include:

ASARCO, Inc. v. Idaho State Tax Commission, 99 Idaho 924 (1979), vacated and remanded, 445 U.S. 939 (1980), dec. reinstated, 624 P.2d 946 (1981), reversed ___ U.S. ___ (1982), Petition for rehearing denied. The Idaho Supreme Court held that dividends, interest and gains earned from intangibles held for a business purpose (e.g., stocks in corporations who are suppliers or customers), was apportionable income. The U.S. Supreme Court reversed on grounds that such apportionment was permitted only when the payor conducts a unitary business with the taxpayer.

Union Pacific Railroad v. Frederickson, et al., Idaho Supreme Court Case No. 14195. Union Pacific Railroad seeks review of the systemwide value placed on its operating property by the State Tax Commission. The issue presented to the Idaho Supreme court is whether Union Pacific's appeal lies with the Idaho Board of Tax Appeals or the district court and the standard of review to be applied by the appropriate appellate body. The Tax Commission believes that the proper reviewing body is the district court and not the Board of Tax Appeals. The Commission further believes that appellate review is limited to questions of law and to determine whether the Commission's action amounts to abuse of discretion or arbitrary and capricious action. The matter has been argued and a decision by the court remains pending.

Union Pacific Railroad Company v. State Tax Commission, Idaho Supreme Court Case No. 14024. This case involves state income tax liability of the Union Pacific Railroad for the year 1942. The Tax Commission asserted additional taxes in the amount of $47,935 plus interest in excess of $100,000. The district court held that the additional taxes for the year 1942 were due, but abated interest. The Tax Commission appealed the denial of interest and the taxpayer has cross-appealed the assessment of the tax. The matter remains pending before the court.

Board of Gooding County Commissioners v. Idaho State Tax Commission, Gooding County Case No. 18684. Gooding county sought a Writ of Prohibition against the State Tax Commission asking that the Commission be prohibited from making adjustments to the property tax rolls in that county. Judge Granata dismissed the action on grounds that the Commission has jurisdiction to make equalization adjustments to the rolls.

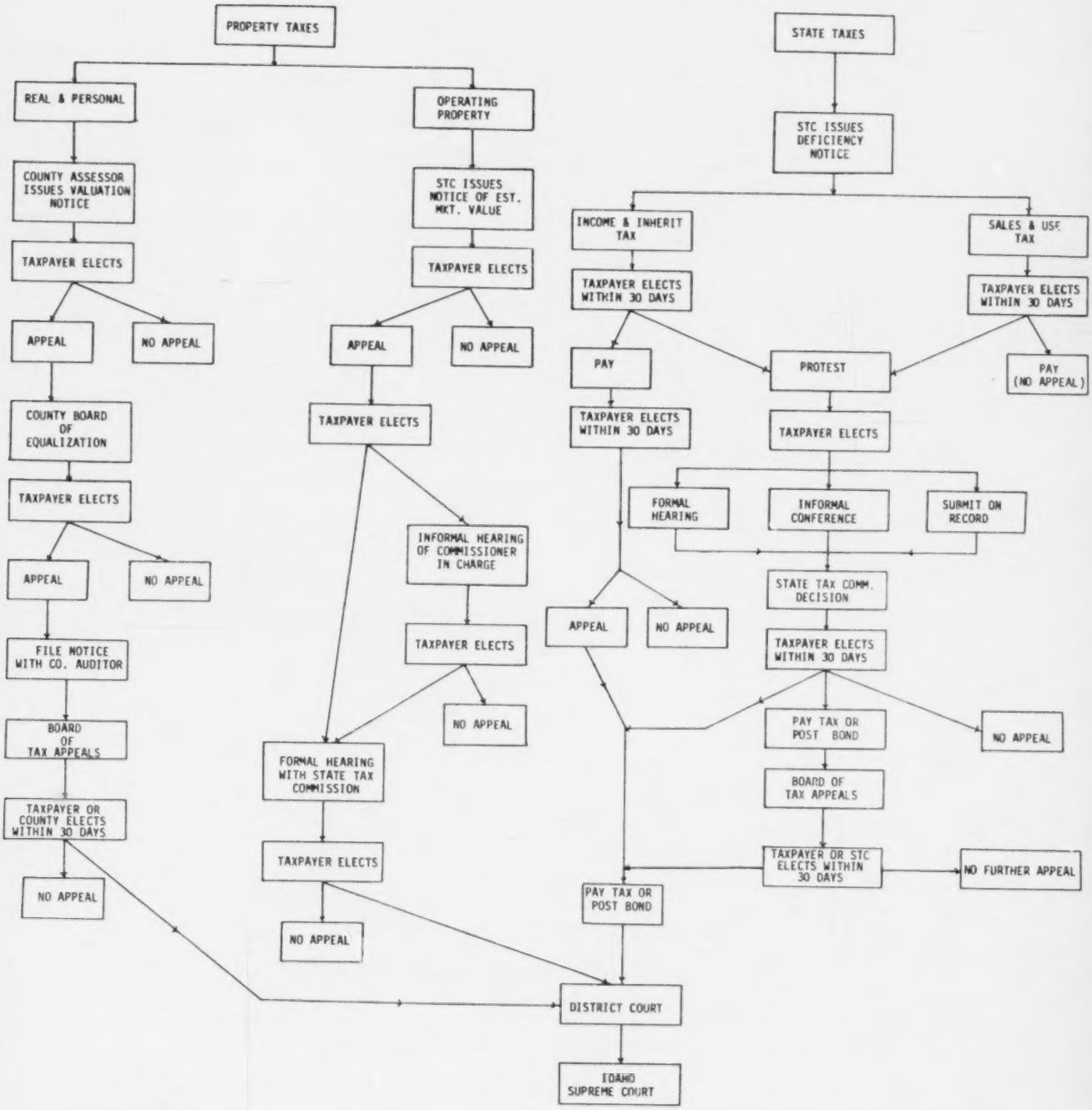
In addition, throughout the period relating to this report the office has acted as local counsel for the Multistate Tax Commission in an important federal court case in which United States Steel Corporation is resisting efforts by the Multistate Tax Commission (MTC) to audit that company on behalf of Idaho and other states. On October 16, 1980, the United States District Court ordered U.S. Steel to produce for examination all of the requested books and records relating to itself and its subsidiary corporation including certain minutes and committee reports of its board of directors. United States Steel appealed to the United States Court of Appeals for the Ninth Circuit the determination that it was required to produce information from its minutes and committee reports which allegedly contained trade secrets and privileged proprietary information. The MTC has cross-appealed the district court's determination that the MTC is, as a matter of law, not entitled to obtain copies of relevant information. The Ninth Circuit affirmed the distict court's decision thereby upholding the MTC's audit authority. However, on remand, U.S. Steel refused to extend the statute of limitations to allow the examination to proceed thereby forcing the states--including Idaho--to issue provisional assessments. U.S. Steel protested these assessments and then contended that the MTC had no further right to audit. Judge McNichols agreed and dismissed the case. The MTC has again appealed and the matter is awaiting oral argument.

In addition to the foregoing matters, the office, during the period of this report, has represented the State Tax Commission in more than fifty different lawsuits in various district courts throughout the state. Further, at any given time, ten to fifteen matters were pending before the Idaho Board of Tax Appeals.

In administrative proceedings before the Tax Commission, attorneys participated in more than one hundred conferences with taxpayers and several formal hearings before the Tax Commission in addition to a number of miscellaneous matters including hearings on regulations and orders to show cause before the Commission.

Finally, attorneys also perform the duties of house counsel for the State Tax Commission, advising the Commission and its staff on a variety of matters such as employment practices and other nontax related legal issues.

TAXPAYERS APPEAL PROCEDURE - STATE OF IDAHO



TAX CALENDAR FOR COLLECTION OF REVENUE

Type of Tax	Due Date of Application or Report
Beer Revenue Tax	15th of each month
Cigarette License	Annually on January 1
Cigarette Tax	Collected by sale of stamps
Individual Income Tax	April 15
Corporation Income Tax	15th day of 4th month following close of taxable year
Income Tax, Employers' Monthly Withholding Tax Returns	Jan. 31, Feb. 25, March 25, April 30, May 25, June 25, July 31, Aug. 25, Sept. 25, Oct. 31, Nov. 25, Dec. 25
Income Tax, Employers' Quarterly Withholding Tax Returns	January 31, April 30, July 31 and October 31
Income Tax, Farmer-Employers' Yearly Withholding Tax Returns	January 31
Kilowatt Hour Tax	15th of each month
Mine License Tax	15th day of 4th month following close of taxable year
Motor Fuels Tax Reports	Last day of each month
Special Fuels Tax - Quarterly	Last day in January, April, July and October
Sales Tax	25th of each month
Tobacco Tax	20th of each month
Wine Tax	15th of each month
Inheritance Tax	Nine months from date of death of decedent
Hotel/Motel Tax (Greater Boise Auditorium District)	25th day of each month
Travel & Convention Tax (Statewide Hotel/Motel Tax)	25th day of each month

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source

Fiscal Years 1981 and 1982

SOURCE	FISCAL YEAR 81	FISCAL YEAR 82	INCREASE (DECREASE)
INDIVIDUAL INCOME TAX			
Gross Filing Collection	61,599,128.47	66,571,986.65	
Gross W.H. Collection	181,144,462.54	197,590,277.65	
Subtotal	$242,743,591.01	$264,162,264.30	$ 21,418,673.29
Distributed to:			
General Account	184,267,790.96	200,563,395.06	
State Income Tax Refund	48,339,481.39	52,495,143.74	
Income Tax Bldg. Fund Susp.	8,963,528.66	9,872,399.27	
Permanent Building Fund	1,093,180.00	1,082,080.00	
Admin.-Nongame Management	0.00	16,200.00	
Fish & Game Trust	0.00	64,927.23	
Political Contributions	79,610.00	68,119.00	
CORPORATE INCOME TAX	50,357,057.19	44,665,418.39	
FRANCHISE TAX	518,396.82	936,607.84	
Gross Collections	$ 50,875,454.01	$ 45,602,026.23	$ (5,273,427.78)
Distributed to:			
General Acct.	40,563,731.01	36,342,973.19	
State Income Tax Refund	10,140,920.24	9,085,743.04	
Multistate Tax Compact Acct.	43,562.76	26,360.00	
Permanent Building Fund	127,240.00	146,950.00	
TOTAL INCOME TAXES	$293,619,045.02	$309,764,290.53	$ 16,145,245.51
SALES TAX			
Gross Collections	$145,008,051.86	$146,206,912.31	$ 1,198,860.44
Distributed to:			
General Account	97,679,329.65	98,677,091.32	
Sales Tax Refund Acct.	220,466.54	311,799.75	
Public School Income	14,476,031.07	14,607,426.11	
Alloc. to Counties	14,476,031.07	14,607,426.11	
Permanent Building Fund	500,000.00	500,000.00	
Social Security Trust	17,642,556.29	17,466,629.02	
Multistate Tax Compact Acct.	13,637.24	36,540.00	
CIGARETTE LICENSES			
Gross Collections	$ 29,737.00	$ 29,542.00	$ (195.00)
Distributed to:			
General Acct.	29,737.00	29,542.00	
CIGARETTE TAXES			
Gross Collections	$ 9,331,110.23	$ 9,236,260.96	$ (94,849.27)
Distributed to:			
General Account	6,802,896.51	6,715,084.24	
State Income Tax Refund	70,130.22	93,515.17	
Permanent Building Fund	1,017,750.38	1,004,735.82	
Water Pollution Control	1,017,750.38	1,004,678.69	
Cancer Control	337,582.74	333,247.04	
Central Tumor Registry	85,000.00	85,000.00	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source
Fiscal Years 1981 and 1982

SOURCE	FISCAL YEAR 81	FISCAL YEAR 82	INCREASE (DECREASE)
BEER TAX			
Gross Collections	$ 3,215,359.99	$ 3,574,628.92	$ 359,268.93
Distributed to:			
General Account	1,500,920.03	1,669,892.95	
Alcoholism Treatment	642,918.96	714,280.34	
Permanent Building Fund	1,071,521.00	1,190,455.63	
WINE TAX			
Gross Collections	$ 609,010.67	$ 756,458.02	$ 147,447.35
Distributed to:			
General Account	541,515.27	672,646.84	
Alcoholism Treatment	67,495.40	83,811.18	
KILOWATT HOUR TAX			
Gross Collections	$ 1,607,497.23	$ 1,755,555.72	$ 148,058.49
Distributed to:			
General Account	1,607,497.23	1,755,555.72	
MINE LICENSE TAX			
Gross Collections	$ 2,145,195.07	$ 2,449,408.67	$ 304,213.60
Distributed to:			
General Account	2,145,195.07	2,449,408.67	
TOBACCO TAX			
Gross Collections	$ 904,948.61	$ 974,204.08	$ 69,255.47
Distributed to:			
State Income Tax Refund	5,496.39	10,418.61	
Water Pollution Control	899,452.22	963,785.47	
INHERITANCE TAX			
Gross Collections	$ 4,602,257.84	$ 3,474,712.17	$ (1,127,545.67)
Distributed to:			
Trans. & Inher. Tax Refund	308,103.40	477,402.89	
Counties	432,199.46	339,812.28	
Water Pollution Control	3,861,954.98	2,657,497.00	
ABANDONED PROPERTY			
Gross Collections	$ 77,052.14	$ 238,535.23	$ 161,483.09
Distributed to:			
Abandoned Property	77,052.14	238,535.23	
ESCHEAT SUSPENSE			
Gross Collections	$ 45,711.88	$ 56,109.19	$ 10,397.31
Distributed to:			
Refund Fund	1,441.96	3,241.12	
Escheat Suspense	44,269.92	52,868.07	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source
Fiscal Years 1981 and 1982

SOURCE	FISCAL YEAR 81	FISCAL YEAR 82	INCREASE (DECREASE)
CAR CO'S. AD VALOREM TAX			
Gross Collections	$ 86,332.31	$ 108,167.28	$ 21,834.97
Distributed to:			
Public School Income Acct.	86,332.31	108,167.28	
SPECIAL FUELS			
Gross Collections	$ 228,737.86	$ 601,397.66	$ 372,659.80
Distributed to:			
State Highway	225,616.66	598,947.66	
Special Fuel Refund	1,560.60	0.00	
Highway Suspense	1,560.60	2,450.00	
MOTOR FUELS			
Gross Collections	$ 45,208,933.94	$ 51,053,542.87	$ 5,844,608.93
Distributed to:			
State Highway	41,783,708.22	46,823,954.61	
Motor Fuels Refund-Gas	1,559,470.93	1,750,000.00	
Highway Suspense-Gas Tax	0.00	435,635.87	
Highway Suspense-Admin. Exp.	143,480.00	261,350.00	
RR Grade Crossing Prot.	100,000.00	100,000.00	
Aeronautics Account	719,602.25	677,069.11	
Local Bridge Inspection	50,000.00	50,000.00	
Waterways Improvements	426,336.27	477,766.64	
Off-Road Motor Vehicle	426,336.27	477,766.64	
HOTEL/MOTEL TAX			
Gross Collections	$ 635,662.66	$ 554,333.13	$ (81,329.53)
Distributed to:			
Hotel/Motel	635,662.66	554,333.13	
TRAVEL & CONVENTION TAX			
Gross Collections	$ 0.00	$ 1,218,484.27	$ 1,218,484.27
Distributed to:			
Id. Travel & Convention	0.00	1,218,415.27	
State Income Tax Refund	0.00	69.00	
CHILD SUPPORT			
Gross Collections	$ 152,239.31	$ 233,908.07	$ 81,668.76
Distributed to:			
Child Support Set-Off	16,166.69	18,755.45	
Co-op Welfare	136,072.62	215,152.62	
INCOME TAX BLDG. FUND SUSPENSE			
Gross Collections	$ (4,937.49)	$ (1,992.93)	$ 2,944.56
Distributed to:			
Inc. Tax Bldg. Fund Susp.	(4,937.49)	(1,992.93)	

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Source
Fiscal Years 1981 and 1982

SOURCE	FISCAL YEAR 81	FISCAL YEAR 82	INCREASE (DECREASE)
MISCELLANEOUS INCOME			
Gross Collections	$ 22,013.09	$ 29,360.61	$ 7,347.52
Distributed to:			
Interagency Bill & Receipts	22,013.09	29,360.61	
GRAND TOTAL OF REVENUE COLLECTED BY SOURCE	$507,523,959.22	$532,313,818.76	$ 24,789,859.53

COMPARATIVE STATEMENT OF CASH RECEIPTS
By Account

Fiscal Years 1981 and 1982

ACCOUNT	FISCAL YEAR 81	FISCAL YEAR 82	INCREASE (DECREASE)
General Account	$335,138,612.73	$348,875,589.99	$ 13,736,977.26
Miscellaneous Income	22,013.09	29,360.61	7,347.52
Waterways	426,336.27	477,766.64	51,430.37
Off-Road	426,336.27	477,766.64	51,430.37
State Refund Account	58,556,028.24	61,684,889.56	3,128,861.32
Allocation to Counties	14,476,031.07	14,607,426.11	131,395.04
Admin. Nongame Mgmt.	0.00	16,200.00	16,200.00
Multistate Tax Compact	57,200.00	62,900.00	5,700.00
State Building Account	3,809,691.38	3,924,221.45	114,530.06
Highway Account	42,009,324.88	47,422,902.27	5,413,577.39
Political Contributions	79,610.00	68,119.00	(11,491.00)
Bridge Inspection	50,000.00	50,000.00	0.00
Railroad Grade Crossing Prot.	100,000.00	100,000.00	0.00
Travel & Convention Acct.	0.00	1,218,415.27	1,218,415.27
Cancer Control	337,582.74	333,247.04	(4,335.70)
Aeronautics Account	719,602.25	677,069.11	(42,533.14)
State Refund Acct-Spec Hwy	1,560.60	0.00	(1,560.60)
Motor Fuel Refund Account	1,559,470.93	1,750,000.00	190,529.07
Social Security Trust	17,642,556.29	17,466,629.02	(175,927.27)
Trust Fund	77,052.14	238,535.23	161,483.09
Transfer Account	136,072.62	215,152.62	79,080.00
Water Pollution	5,779,157.58	4,625,961.16	(1,153,196.42)
Central Tumor Registry	85,000.00	85,000.00	0.00
Alcoholism Treatment	710,414.36	798,091.52	87,677.16
Trust Fund	45,711.88	56,109.19	10,397.31
Highway Suspense	145,040.60	699,435.87	554,395.27
Hotel/Motel Suspense Acct.	635,662.66	554,333.13	(81,329.53)
Suspense Account-Income Tax	(4,937.49)	(1,992.93)	2,944.56
Suspense Account-Child Supp.	16,166.69	18,755.45	2,588.76
Building Suspense Acct	8,963,528.66	9,872,399.27	908,870.61
Counties-Inheritance Tax	432,199.46	339,812.28	(92,387.18)
Public School Income Acct.	14,562,363.38	14,715,593.39	153,230.01
Fish & Game Contributions	0.00	64,927.23	64,927.23
Inheritance Tax Refund Acct.	308,103.40	477,402.89	169,299.49
Sales Tax Refund Account	220,466.54	311,799.75	91,333.21
GRAND TOTAL OF REVENUES COLLECTED BY ACCOUNT	$507,523,959.22	$532,313,818.76	$ 24,789,859.53

COMPARATIVE STATEMENT OF TAX COLLECTIONS AND COST OF ADMINISTRATION
Fiscal Years Ended June 30, 1969 to June 30, 1982

Fiscal Year	Gross Tax Collections	Cost of Administration	Percent Cost of Administration
1969	121,958,585	1,393,259	1.14
1970	133,823,215	1,418,175	1.06
1971	147,673,856	1,640,750	1.11
1972	171,758,942	1,805,473	1.05
1973	210,168,222	1,914,828	0.91
1974	242,418,995	2,262,793	0.93
1975	282,803,216	2,792,934	0.99
1976	311,861,822	3,387,781	1.09
1977	351,682,018	3,468,323	0.99
1978	390,105,411	4,163,900	1.07
1979	439,666,279	4,736,900	1.08
1980	464,035,085	5,133,200	1.11
1981	507,523,959	5,487,000	1.08
1982	532,313,818	6,326,300	1.19

EXPENSE BY PROGRAM FOR THE STATE TAX COMMISSION FOR FISCAL YEAR 1982*

Administration and Support	$1,028,700
Audit & Collections	5,297,600
Ad Valorem	800,100
Uniform Assessment Development	542,900
Circuit Breaker	3,170,000
Multistate Tax Compact	57,200
	$10,896,500

* Reflects appropriated funds for each program

SUMMARY OF AUDIT RECOVERIES ON CURRENT AND DELINQUENT RETURNS
During Fiscal Years Ended June 30, 1970 to June 30, 1982

Fiscal Year Ended	Individual Income and Withholding Tax	Corporation Income Tax	Sales and Use Tax	Motor Fuels and Misc. Taxes	Inheritance & Unclaimed Property	Total Audit Recoveries
June 30, 1970	$1,262,106	$1,128,302	$1,004,942	$192,811		
June 30, 1971	1,412,205	2,011,896	966,547	206,218		
June 30, 1972	1,488,413	1,513,949	987,632	157,991		
June 30, 1973	1,846,867	949,726	951,896	235,425		
June 30, 1974	2,191,392	2,769,385	1,507,946	255,739		
June 30, 1975	2,299,218	1,876,171	1,994,385	129,613		
June 30, 1976	3,817,498	3,492,895	2,270,489	185,079		
June 30, 1977	3,633,670	2,135,867	2,736,495	197,392		
*June 30, 1978	853,690	1,661,169	1,187,923	389,876		
*June 30, 1979	699,520	2,100,258	1,454,419	427,667	$437,013	$5,118,877
*June 30, 1980	1,130,911	1,827,745	1,548,808	446,676	531,119	5,485,259
*June 30, 1981	1,096,483	6,194,111	1,660,925	581,476	699,971	10,032,966
*June 30, 1982	1,196,430	2,659,712	997,016	498,270	822,198	6,173,626

*Audit recoveries only. Does not include deficiencies pending or under protest.

COMPARATIVE STATEMENT OF GROSS TAX COLLECTIONS During Fiscal Years Ended June 30, 1977 to June 30, 1982

Type of Tax	Fiscal Yr Ended June 30, 1978	Fiscal Yr. Ended June 30, 1979	Fiscal Yr Ended June 30, 1980	Fiscal Yr Ended June 30, 1981	Fiscal Yr Ended June 30, 1982
Income Tax	$202,563,010.05	$237,426,456.96	$255,392,191.93	$293,614,107.53	$309,764,290.53
Sales Tax	118,866,211.52	129,906,386.62	137,113,923.65	144,994,414.62	146,482,172.06
Cigarette Tax	9,131,246.75	8,950,396.12	9,039,129.14	9,360,847.23	9,236,260.96
Beer Tax	3,326,708.35	3,465,968.82	3,516,215.12	3,215,359.99	3,574,628.92
Wine Tax	591,589.60	652,493.20	657,602.57	609,010.67	756,458.02
Tobacco Tax	651,468.81	714,137.67	771,828.53	904,708.42	972,408.53
Kilowatt Hr. Tax	510,421.35	1,651,755.46	1,404,867.35	1,607,497.23	1,755,555.72
Mine License Tax	273,459.92	552,340.58	1,905,915.19	2,145,195.07	2,449,408.67
Inheritance Tax	3,750,393.38	3,495,073.42	4,529,042.94	4,602,257.84	3,474,712.17
Motor Fuels Tax	50,153,726.91	52,607,676.00	49,248,310.67	45,437,931.20	50,617,725.00
Store Licenses	111,822.00	5,712.00	-0-	-0-	-0-
Unclaimed Property	85,114.92	70,950.14	58,795.59	77,052.14	238,535.23
Child Support Set Off	-0-	-0-	-0-	152,239.31	233,908.07
Escheat	8,448.81	413.73	840.02	45,711.88	56,109.19
Car Co. Ad Valorem	81,788.75	101,359.03	271,597.81	86,332.31	108,167.28
Hotel/Motel	-0-	65,159.58	78,257.03	635,662.66	554,333.13
Travel and Convention	-0-	-0-	-0-	-0-	1,218,484.27
	$390,105,411.12	$439,666,279.33	$463,988,517.61	$507,488,328.10	$531,493,157.75

SUMMARY OF INCOME TAX COLLECTIONS BY TAXABLE YEARS
During Fiscal Year Ended June 30, 1982

	Taxable Year	Amount Collected	Total for Type of Tax
CURRENT RETURNS			
Individual Income Tax Returns			
For Calendar and Fiscal Year and Prior Year	1981-82	$65,824,495.68	
Total Individual Income Tax			$65,824,495.68
Withholding Tax Returns			
Total Withholding Tax		197,549,607.41	197,549,607.41
Total Individual Income Tax			$263,374,103.09
Corporation Income Tax Returns			
For Calendar Year	1981	35,837,762.27	
For Fiscal Year	1981-82	3,254,647.64	
Total Corporation Income Tax			39,092,409.91
Fiduciary Income Tax			
For Calendar Year	1981	658,593.16	
For Fiscal Year	1981-82	82,869.03	
Total Fiduciary Income Tax			741,462.19
TOTAL CURRENT INCOME TAX			$303,207,975.19
DELINQUENT RETURNS AND ADDITIONAL TAXES			
Corporation Income Tax		6,509,616.32	
Fiduciary Income Tax		48,549.19	
Suspense		-0-	
TOTAL DELINQUENT TAXES			6,558,165.51
TOTAL INCOME TAXES FROM ALL SOURCES			$309,766,140.70

SUMMARY OF TAX REFUNDS DURING FISCAL YEAR ENDED JUNE 30, 1982

FROM STATE REFUND FUND	Number of Refunds	Amount of Refunds
Individual Income Tax		
Refunds on Years 1980 and prior	21,599	3,834,418.16
Refunds on 1981 returns	222,952	39,824,565.14
Total Individual Income Tax Refunds	244,551	43,658,983.30
Withholding Tax	392	387,015.21
Fiduciary Tax	95	33,017.38
Corporation Tax	1,944	5,469,093.38
Cigarette, Beer and Wine Taxes	207	102,676.56
Other Refunds:		
Mine License	2	4,690.00
State Insurance Fund	6	9,471.32
Tobacco	13	16,213.74
Travel & Convention	6	69.00
Unused Sales Tax Credit Refunds	26,375	1,057,414.29
Total Refunds from State Refund Fund	273,591	50,738,644.18
FROM INHERITANCE TAX REFUND FUND		
Inheritance Taxes	201	477,544.80
FROM SALES TAX FUND		
Sales Tax Refunds	401	312,253.37
FROM MOTOR FUELS REFUND FUND		
Refund of Gasoline on Off/Highway Use	12,203	2,038,173.53
State Refund Fund		119,549.22
Sales Tax Fund (Refunds)		453.62
Motor Fuels Refund Fund		2,101.42
Inheritance Tax Refund Fund		2,852.41

INDIVIDUAL INCOME TAX RETURNS PROCESSED
COMPARATIVE TABLE OF GROWTH

Fiscal Year Ended	Number of Returns	Individual Income Tax Liability	Average Per Return
6-30-63	207,832	20,284,674.02	97.60
6-30-64	209,210	23,935,516.10	114.40
6-30-65	214,555	28,284,751.24	131.83
6-30-66	211,681	23,849,845.01	112.67
6-30-67	228,265	25,939,714.76	113.63
6-30-68	226,511	28,033,964.00	123.76
6-30-69	234,536	31,487,595.00	134.25
6-30-70	247,840	34,554,457.00	139.42
6-30-71	248,871	40,459,605.00	162.57
6-30-72	268,505	50,208,183.35	186.99
6-30-73	273,071	56,692,253.28	207.61
6-30-74	297,231	72,019,820.85	242.30
6-30-75	312,787	90,199,879.37	288.37
6-30-76	322,921	97,804,058.13	302.87
6-30-77	334,756	112,424,816.88	335.84
6-30-78	339,700	135,953,715.78	400.22
6-30-79	363,115	156,432,184.65	430.81
6-30-80	398,534	163,079,408.89	409.19
6-30-81	396,803	183,888,327.36	463.42
6-30-82	359,149	215,953,046.94	601.29*

*Total figures for FY '82 are distorted because refunds on about 28,303 returns had not been paid as of July 1, 1982.

CORPORATION INCOME TAX RETURNS PROCESSED
COMPARATIVE TABLE OF GROWTH

Fiscal Year Ended	Number of Returns	Corporation Income Tax Liability	Average Per Return
6-30-63	4,887	5,268,273.69	1,078.02
6-30-64	4,998	5,810,900.61	1,162.65
6-30-65	5,245	7,700,234.98	1,468.11
6-30-66	5,552	8,268,620.59	1,489.30
6-30-67	5,677	8,252,873.23	1,453.74
6-30-68	5,664	7,436,461.43	1,312.93
6-30-69	6,189	9,074,425.43	1,466.22
6-30-70	6,855	9,945,476.71	1,450.84
6-30-71	7,624	10,266,632.71	1,346.62
6-30-72	9,550	10,967,231.21	1,148.40
6-30-73	9,030	14,208,293.99	1,573.45
6-30-74	9,514	18,885,713.10	1,985.05
6-30-75	10,132	23,521,207.63	2,321.48
6-30-76	11,630	24,070,537.65	2,069.69
6-30-77	11,803	26,242,297.16	2,223.36
6-30-78	11,926	27,762,894.82	2,327.93
6-30-79	13,493	31,797,451.38	2,356.59
6-30-80	14,076	35,863,130.61	2,547.83
6-30-81	15,429	36,979,908.85	2,396.78
6-30-82	18,716	40,132,932.85	2,144.31

STATE OF IDAHO - KILOWATT HOUR TAX - BY MONTHS - FISCAL YEAR JULY 1, 1981 TO JUNE 30, 1982

Month(A) (1)	KILOWATT HOURS Generated (2)	Used for Irrigation(B) (3)	Used for Industry(B) (4)	Not Sold (5)	Total Taxable Generated (6)	Tax Paid Col. (6) x 1/2 Mill (7)
July - 1981	785,346,859	171,889,165	235,852,502	103,976,049	273,629,143	$136,814.57
August	495,500,759	145,321,020	109,849,962	95,553,331	144,776,446	72,388.23
September	413,712,252	149,626,456	114,122,731	10,681,654	139,281,411	69,640.70
October	441,304,963	148,136,006	129,839,010	(11,443,060)	174,773,009	87,386.48
November	486,539,906	72,946,137	181,604,604	26,872,139	205,117,026	102,558.51
December	460,021,369	7,195,482	170,962,906	44,814,852	237,048,129	118,524.06
January - 1982	521,560,530	904,978	170,471,236	53,484,329	296,699,987	148,349.99
February	520,035,439	(845,959)	149,515,951	38,967,105	332,398,342	166,199.18
March	565,633,204	293,568	165,869,508	(497,179)	399,967,307	199,983.66
April	742,863,816	373,367	266,309,316	32,275,100	443,906,033	221,953.02
May	734,781,019	1,585,542	280,237,609	28,490,703	424,467,165	212,233.58
June	871,807,401	68,624,111	304,217,186	107,523,939	391,442,165	195,721.08
Subtotal	7,039,107,517	766,049,873	2,278,852,521	530,698,962	3,463,506,163	$1,731,753.06
Penalty/Interest						-0-
Audit Adjustment						23,802.66
TOTALS	7,039,107,517	766,049,873	2,278,852,521	530,698,962	3,463,506,163	$1,755,555.72

(A) The tax is paid one month after the electricity is generated.

(B) Factored in accordance with State Tax Commission Regulations implemented on June 1, 1978.

KILOWATT HOUR TAX - GROSS COLLECTIONS (Distributed to General Fund)

July 1, 1969 to June 30, 1970	$403,299.47
July 1, 1970 to June 30, 1971	575,005.25
July 1, 1971 to June 30, 1972	550,288.95
July 1, 1972 to June 30, 1973	826,054.16
July 1, 1973 to June 30, 1974	592,766.45
July 1, 1974 to June 30, 1975	408,064.72
July 1, 1975 to June 30, 1976	1,255,728.49
July 1, 1976 to June 30, 1977	597,124.69
July 1, 1977 to June 30, 1978	510,421.35
July 1, 1978 to June 30, 1979	1,651,755.46
July 1, 1979 to June 30, 1980	1,404,867.35
July 1, 1980 to June 30, 1981	1,607,497.23
July 1, 1981 to June 30, 1982	1,755,555.72

COMPARATIVE STATEMENT OF SALES TAX COLLECTIONS BY COUNTY

DURING FISCAL YEARS ENDED JUNE 30, 1981 AND JUNE 30, 1982

COUNTY	TAXABLE SALES 1981	TAXABLE SALES 1982	Percent Increase (Decrease)	GROSS TAX PAID BEFORE REFUNDS 1981	GROSS TAX PAID BEFORE REFUNDS 1982	Percent Increase (Decrease)
ADA	$1,047,777,588	$ 944,517,136	(9.9)	$ 31,327,746	$ 28,283,148	(9.7)
ADAMS	4,133,792	4,283,540	3.6	126,099	128,171	1.6
BANNOCK	233,079,082	239,550,815	2.8	7,023,718	7,212,060	2.7
BEAR LAKE	17,164,156	19,181,570	11.8	523,568	560,899	7.1
BENEWAH	20,324,754	18,527,621	(8.8)	612,263	559,411	(8.6)
BINGHAM	69,610,194	73,515,356	5.6	2,074,280	2,239,051	7.9
BLAINE	101,944,632	112,202,748	10.1	3,088,029	3,388,264	9.7
BOISE	4,287,713	4,692,563	9.4	132,767	143,420	8.0
BONNER	94,819,749	95,203,177	0.4	2,858,310	2,860,276	0.1
BONNEVILLE	249,032,488	262,989,062	5.6	7,444,262	7,904,288	6.2
BOUNDARY	18,512,895	18,077,477	(2.4)	554,236	549,284	(0.9)
BUTTE	7,929,604	8,334,407	5.1	238,786	244,009	2.3
CAMAS	1,848,396	1,827,368	(1.1)	55,739	55,163	(1.0)
CANYON	218,087,660	220,436,676	1.0	6,554,215	6,636,184	1.3
CARIBOU	24,828,876	25,354,091	2.1	743,532	757,960	1.9
CASSIA	87,493,068	87,915,863	0.5	2,637,423	2,634,821	(0.1)
CLARK	1,743,998	1,836,511	5.3	52,331	55,080	5.3
CLEARWATER	26,221,766	25,262,308	(3.7)	787,857	755,985	(4.0)
CUSTER	13,756,023	37,454,589	172.3	413,970	1,130,160	173.0
ELMORE	39,420,537	40,025,915	1.5	1,186,479	1,195,090	0.7
FRANKLIN	21,626,357	23,201,956	10.0	645,529	701,032	8.6
FREMONT	20,293,843	20,014,642	(1.4)	609,768	590,031	(3.2)
GEM	20,381,514	22,132,561	8.6	613,767	673,800	9.8
GOODING	24,503,620	24,930,381	1.7	736,207	750,846	4.9
IDAHO	39,177,150	37,232,836	(5.0)	1,189,541	1,115,620	(6.2)
JEFFERSON	22,869,523	24,812,212	8.5	701,676	721,677	2.9
JEROME	24,554,244	24,813,019	1.0	736,708	754,794	2.5
KOOTENAI	226,077,355	209,119,770	(7.5)	6,812,275	6,281,114	(7.8)
LATAH	80,447,375	80,019,652	(0.5)	2,426,267	2,387,237	(1.6)
LEMHI	29,291,643	32,226,023	10.0	894,910	958,952	7.2
LEWIS	12,997,806	11,509,072	(11.5)	392,917	343,838	(1.8)
LINCOLN	6,044,955	5,912,893	(2.2)	181,681	178,413	(1.8)
MADISON	48,604,,630	47,849,571	(1.6)	1,479,873	1,445,337	(2.3)
MINIDOKA	42,558,754	42,236,038	(0.8)	1,274,004	1,251,616	(1.8)
NEZ PERCE	184,044,313	174,772,245	(5.0)	5,526,753	5,209,726	(5.7)
ONEIDA	8,461,598	8,386,399	(0.9)	256,275	250,465	(2.3)
OWYHEE	18,071,614	20,225,276	11.9	544,835	608,825	11.7
PAYETTE	21,012,459	21,220,449	1.0	675,012	631,578	(6.4)
POWER	11,898,975	12,852,705	8.0	355,765	368,522	3.6
SHOSHONE	76,545,102	66,887,456	(12.6)	2,300,987	1,998,753	(13.1)
TETON	8,414,489	8,916,507	6.0	253,345	286,364	13.0
TWIN FALLS	207,607,450	212,368,892	2.3	6,239,185	6,367,330	2.1
VALLEY	26,278,160	28,086,598	6.9	791,155	849,570	7.4
WASHINGTON	17,244,437	15,998,924	(7.2)	517,329	473,530	(8.5)
MULTI-COUNTY	796,123,105	856,442,249	7.6	23,911,524	25,714,023	7.5
OTHER STATES	540,924,549	599,765,783	10.9	16,489,085	18,042,708	9.4
TOTAL	$4,818,071,991	$4,873,124,901	1.1	$144,991,983	$146,248,429	0.9

TOTAL SALES, TAXABLE SALES, AND TAX PAID BY COUNTY DURING FISCAL YEAR ENDED JUNE 30, 1982

COUNTY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
ADA	2,427,240,143.72	19.52%	1,534,287,531.34	51,484,523.82	944,517,136.00	28,283,147.95	19.34%
ADAMS	8,959,870.51	.07%	4,837,906.29	161,575.92	4,283,540.14	128,170.62	.09%
BANNOCK	533,179,527.85	4.29%	300,740,791.82	7,112,079.19	239,550,815.22	7,212,059.56	4.93%
BEAR LAKE	37,443,696.23	.30%	18,363,395.19	103,269.15	19,183,570.19	560,898.96	.38%
BENEWAH	38,923,973.62	.31%	20,530,139.84	133,787.62	18,527,621.40	559,410.82	.38%
BINGHAM	305,446,434.04	2.46%	234,231,805.29	2,300,727.13	73,515,355.88	2,239,050.64	1.53%
BLAINE	170,075,182.07	1.37%	59,110,059.17	1,237,624.80	112,202,747.70	3,388,264.06	2.32%
BOISE	5,918,087.37	.05%	1,270,731.51	45,207.16	4,692,563.02	143,419.66	.10%
BONNER	163,652,239.09	1.32%	69,357,277.52	908,215.21	95,203,176.78	2,860,276.46	1.96%
BONNEVILLE	588,066,375.76	4.73%	352,469,973.84	27,392,660.40	232,989,062.32	7,904,283.20	5.40%
BOUNDARY	30,818,762.60	.25%	12,980,789.57	239,503.76	18,077,476.79	549,283.77	.38%
BUTTE	12,524,044.50	.10%	4,415,647.22	226,010.03	8,334,407.31	244,008.93	.17%
CAMAS	3,638,533.49	.03%	1,850,007.11	38,841.45	1,827,367.83	55,163.15	.04%
CANYON	812,971,635.15	6.54%	598,562,093.84	6,017,134.20	220,426,675.51	6,636,158.47	4.54%
CARIBOU	169,158,745.52	1.36%	145,282,344.58	1,477,690.09	25,354,091.03	757,959.82	.52%
CASSIA	188,346,261.49	1.51%	102,848,540.83	2,418,142.56	87,915,863.22	2,634,821.34	1.80%
CLARK	5,816,817.32	.05%	3,981,891.71	1,585.20	1,836,510.81	55,079.83	.04%
CLEARWATER	45,751,800.08	.37%	20,631,772.61	142,280.05	25,262,307.52	755,984.78	.52%
CUSTER	35,381,321.94	.28%	18,096,238.57	20,169,505.20	37,454,588.57	1,130,160.19	.77%
ELMORE	75,309,284.38	.61%	35,721,840.30	438,471.18	40,025,915.26	1,195,090.35	.82%
FRANKLIN	64,116,038.79	.52%	41,034,499.71	120,416.50	23,201,555.58	701,031.93	.48%
FREMONT	64,561,476.52	.52%	44,695,452.05	148,617.85	20,014,642.32	590,030.60	.40%
GEM	101,034,120.64	.81%	80,365,609.47	1,464,049.82	22,132,560.99	673,800.48	.46%
GOODING	60,708,974.94	.49%	36,039,631.44	261,037.51	24,930,381.01	750,845.66	.51%
IDAHO	95,891,176.29	.77%	59,290,616.45	632,275.68	37,232,835.52	1,115,620.18	.76%
JEFFERSON	145,625,129.32	1.17%	121,284,290.53	471,373.52	24,812,212.31	721,676.68	.49%
JEROME	107,990,322.82	.87%	84,819,067.61	1,641,763.81	24,813,019.02	754,794.45	.52%
KOOTENAI	418,725,959.64	3.37%	212,882,490.08	3,276,300.86	209,119,769.62	6,281,114.02	4.29%
LATAH	208,984,114.92	1.68%	130,046,717.11	1,082,253.94	80,019,651.75	2,387,236.73	1.63%
LEMHI	46,089,001.97	.37%	15,420,873.65	1,557,894.65	32,226,022.97	958,952.68	.66%
LEWIS	47,344,347.34	.38%	35,879,568.26	44,292.75	11,509,071.83	343,838.43	.24%
LINCOLN	29,961,078.87	.24%	24,096,204.63	48,018.80	5,912,893.04	178,413.46	.12%
MADISON	135,267,856.53	1.09%	88,224,533.21	806,248.07	47,849,871.39	1,445,336.95	.99%
MINIDOKA	150,501,242.72	1.21%	109,006,214.23	741,009.36	42,236,037.85	1,251,615.46	.86%
NEZ PERCE	852,946,174.75	6.86%	687,792,045.29	9,618,115.88	174,772,245.34	5,209,726.32	3.56%
ONEIDA	22,849,014.83	.18%	14,495,301.97	32,686.41	8,386,399.27	250,465.83	.17%
OWYHEE	37,984,681.23	.31%	19,011,908.74	1,252,503.78	20,225,276.27	608,825.14	.42%
PAYETTE	64,280,596.83	.52%	43,991,382.58	931,234.69	21,220,448.94	631,578.90	.43%
POWER	40,215,019.00	.32%	27,768,869.61	406,555.63	12,852,705.02	368,521.56	.25%
SHOSHONE	143,447,396.40	1.15%	82,627,812.30	6,067,872.17	66,887,856.27	1,998,753.05	1.37%
TETON	13,269,769.16	.11%	4,376,651.99	23,389.57	8,916,506.74	286,364.34	.20%
TWIN FALLS	460,441,301.08	3.70%	255,321,883.09	7,249,473.56	212,368,891.55	6,367,330.11	4.35%
VALLEY	37,436,595.89	.30%	9,394,787.99	44,790.10	28,086,598.00	849,569.73	.58%
WASHINGTON	41,797,326.01	.34%	26,088,262.43	289,860.61	15,998,924.19	473,529.87	.32%
MULTI-COUNTY ASSOC	1,789,472,087.11	14.39%	1,031,438,864.14	98,409,025.90	856,442,248.87	25,714,023.05	17.58%
OTHER STATES	1,597,532,766.87	12.84%	1,045,045,032.15	47,278,048.54	599,765,783.26	18,042,707.58	12.34%
TOTAL	12,437,096,307.20	%	7,969,929,349.06	305,947,943.28	4,873,114,901.42	146,248,401.65	%

TOTAL SALES, TAXABLE SALES, AND TAX PAID BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1982

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
COMMERCIAL FARMS	13,728,729.14	.11%	11,270,188.29	91,108.43	2,549,649.28	77,599.37	.05%
AGRICULTURAL SVC&HUNTING&TRAPPING	209,334,305.18	1.68%	203,447,369.61	1,194,431.55	7,081,367.12	219,169.66	.15%
FORESTRY	76,155.26	%	43,044.96	1,798.79	34,909.09	1,047.27	%
FISHERIES	162,197.06	%	.00	.00	162,197.06	5,004.11	%
METAL MINING	49,135,892.37	.40%	47,008,607.31	21,480,158.40	23,607,443.46	707,232.88	.49%
COAL MINING	124,642.63	%	3,739.25	.00	120,903.38	3,627.09	%
CRUDE PETROLEUM	.00	%	.00	535,145.62	535,145.62	16,054.37	.01%
NON-METALLIC MINERALS	5,265.21	%	560.00	101,329.25	106,029.46	3,191.43	%
OPERATING SAND AND GRAVEL PITS	6,915,197.52	.06%	3,634,682.51	224,921.52	3,505,436.53	107,027.42	.07%
CLAY, CERAMIC, AND REFRACTORY	.00	%	.00	.00	.00	.00	%
PHOSPHATE ROCK - MINING	5,895.00	%	.00	.00	5,895.00	176.85	%
ESTABLISHMENTS / MINING	12,221,752.99	.10%	12,007,970.07	249,178.65	462,961.57	13,988.70	.01%
BLDG CONSTRUCTION-GEN CONTRACTORS	41,249,380.74	.33%	35,412,907.64	13,719,867.07	19,556,340.17	613,019.92	.42%
CONSTRUCTION OTHER THAN BUILDING	49,094,568.17	.39%	44,599,928.69	19,634,852.22	24,089,491.70	728,020.19	.50%
CONSTRUCTION-SPECIAL TRADES	157,615,534.70	1.27%	112,595,256.65	52,163,368.90	97,183,646.95	2,924,987.09	2.00%
MFG ORDANCE & ACCESSORIES	40,664,837.11	.33%	40,630,667.21	403,508.23	437,678.13	13,130.34	.01%
MFG FOOD & KINDRED PRODUCTS	478,954.30	%	.00	403,204.58	882,158.88	26,479.52	.02%
MEAT PRODUCTS	282,498,006.31	2.27%	280,468,055.55	149,908.96	2,179,859.72	65,397.21	.04%
DAIRY PRODUCTS	113,223,444.77	.91%	109,091,445.70	215,925.67	4,347,924.74	130,536.98	.09%
CANNING AND PRESERVING	168,423,305.71	1.35%	166,775,154.92	3,797,819.12	5,445,969.91	164,357.28	.11%
GRAIN MILL PRODUCTS	20,719,322.91	.17%	18,780,647.80	10,463.52	1,949,138.63	58,669.66	.04%
BAKERY PRODUCTS	2,409,635.03	.02%	299,710.00	20,756.60	2,130,681.63	63,928.46	.04%
SUGAR MANUFACTURING	88,184.45	%	9,268.64	1,697,337.00	1,776,252.81	53,318.61	.04%
CONFECTIONERY AND RELATED PRODUCTS	95,507.63	%	3,843.11	1,016.42	92,680.94	2,780.03	%
BEVERAGE INDUSTRY	53,560,421.30	.43%	51,388,412.63	1,620,397.67	3,792,406.34	120,759.76	.09%
GREASE AND TALLOW RENDERING	1,676,474.93	.01%	1,674,816.97	40,499.31	42,157.27	1,264.73	%
MANUFACTURING APPAREL FROM FABRICS	1,656,074.83	.01%	727,657.00	15,649.18	944,067.01	28,626.79	.02%
MFG LUMBER & WOOD PROD. (EXC FURN)	3,467,608.92	.03%	3,056,570.52	87,428.00	498,466.41	10,078.82	.01%
LOGGING CAMPS AND CONTRACTORS	4,587,645.98	.04%	3,760,938.60	455,957.31	1,282,664.69	37,165.32	.03%
SAWMILLS AND PLANING MILLS	159,293,704.98	1.28%	150,945,893.54	1,933,281.99	10,291,093.43	332,379.73	.23%
VENEER PLANTS	547,572,542.67	4.40%	545,100,927.77	3,670,512.60	6,142,127.50	184,726.43	.13%
WOOD PRESERVING PLANTS	12,875,958.30	.10%	10,333,099.37	6,658.84	2,549,517.77	76,587.48	.05%
MANUFACTURING FURNITURE & FIXTURES	34,229,571.93	.28%	29,139,600.49	170,537.43	5,260,508.87	157,149.24	.11%
MANUFACTURING PAPER & ALLIED PROD	84,796,315.26	.68%	81,955,006.33	152,922.38	2,994,231.31	92,201.33	.06%
MANUFACTURING PRINTING & PUBLISHNG	70,022,268.10	.56%	41,584,731.73	830,049.65	29,267,586.02	872,002.27	.60%
MANUFACTURING CHEMICAL&ALLIED PROD	9,482,438.08	.08%	8,888,774.07	.00	593,664.01	17,982.96	.01%
PAINTS, ETC.	700,556.96	.01%	539,645.14	.00	160,951.82	4,829.13	%
MFG OF DRUGS, SALTS, ACIDS, ETC.	73,125,919.98	.59%	71,622,053.02	1,770,126.72	3,273,993.68	98,272.46	.07%
AGRIGULTURAL CHEMICALS	115,561,380.72	.93%	115,502,678.23	878,838.86	937,541.35	28,126.23	.02%
ESTABLISHMENTS MANUFACT GELATIN	17,254,622.11	.14%	16,553,499.78	10,370.65	711,492.98	18,915.54	.01%
MANUFACTURING-PETROLEUM REFINING	4,173,290.48	.03%	2,955,158.74	267.67	1,218,399.41	36,551.98	.02%
PETROLEUM	389,681,380.53	3.13%	381,415,831.93	514,658.51	8,780,247.11	263,407.41	.18%
ESTABLISHMENTS ASPHALT AND TAR	1,139,849.77	.01%	852,534.16	.00	282,315.61	8,469.46	.01%
MFG RUBBER AND MISC PLASTIC PROD	8,207,512.65	.07%	7,879,103.88	644,019.97	972,428.74	29,056.62	.02%
MFG LEATHER AND LEATHER PRODUCTS	3,529,687.27	.03%	2,569,037.78	91.47	955,740.96	28,883.62	.02%
MFG STONE, CLAY & GALASS PRODUCTS	106,283,417.71	.85%	56,331,206.73	2,690,642.50	52,642,853.48	1,580,375.45	1.08%
MANUFACTURING PRIMARY METAL	.00	%	.00	.00	.00	.00	%
IRON AND STEEL FOUNDRIES	51,678,739.63	.42%	45,762,923.91	202,019.46	6,117,835.18	183,637.17	.13%
NONFERROUS FOUNDRIES	11,789,569.84	.09%	10,306,084.69	106,475.25	1,589,960.40	37,887.66	.03%
MFG FABRICATED METAL PRODUCTS	2,292,695.62	.02%	1,074,725.13	5,148.56	1,223,119.05	36,834.41	.03%
FABRICATION OF FERROUS-NONFERROUS	33,813,938.04	.27%	31,932,368.95	42,114.06	1,923,683.15	57,819.61	.04%
FABRICATED STRUCTURAL STEEL	65,891,927.92	.53%	52,046,800.92	2,511,445.80	16,356,572.80	495,989.48	.34%

TOTAL SALES, TAXABLE SALES, AND TAX PAID BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1982

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
ELECTROPLATING	172,408.74	%	160,707.64	38,200.25	49,901.35	1,507.10	%
MFG MACHINERY AND EQUIPMENT	114,396,369.56	.92%	103,834,219.15	206,772.54	10,768,922.95	302,504.66	.21%
MFG OF ELECTRICAL EQUIPMENT	176,276,249.41	1.42%	148,599,015.73	3,404,285.51	31,081,519.19	943,685.78	.65%
MFG OF TRANSPORTATION EQUIPMENT	428,924.68	%	202,089.87	.00	226,834.81	6,805.01	%
MFG, CARS, TRUCKS, BUSES	1,012,252.66	.01%	6,710.00	17,802.44	1,023,345.10	30,701.02	.02%
MFG OF TRAILER COACHES	83,626,766.30	.67%	80,398,946.98	154,815.48	3,382,634.80	102,340.82	.07%
MANUFACTURING-OPTICAL GOODS	3,729,923.74	.03%	2,365,583.07	6,747.64	1,371,088.31	42,503.73	.03%
MANUFACTURING-JEWELRY, SIGNS &MISC	12,475,971.68	.10%	11,888,329.26	13,525.52	601,167.94	18,270.25	.01%
MFG NEON SIGNS & ADVERTISING DISP	5,210,024.22	.04%	1,936,840.41	445,329.34	3,718,513.15	112,264.67	.08%
MANUFACTURE OF JEWELRY THRU BROOMS	9,134,892.86	.07%	6,891,682.74	1,033.41	2,244,243.53	68,123.14	.05%
RAILROAD TRANSPORTATION	4,364,445.06	.04%	28,765.08	41,405,815.26	45,736,495.24	1,372,073.65	.94%
LOCAL AND SURBURBAN TRANSIT	13,711.26	%	.00	5,251.90	18,963.16	566.05	%
MOTOR FREIGHT	19,342,589.18	.16%	16,901,116.41	1,104,232.48	3,545,705.25	111,851.35	.08%
WATER TRANSPORTATION	110,277.39	%	46,779.61	16,914.15	80,411.93	2,412.46	%
AIR TRANSPORTATION	4,939,089.11	.04%	3,552,923.16	513,703.84	1,899,869.79	48,464.05	.03%
PIPE LINE TRANSPORTATION-PETROLEUM	.00	%	.00	35,613.34	35,613.34	1,068.38	%
TRANSPORTATION SERVICES	1,087.00	%	.00	1,723.34	2,810.34	84.31	%
FREIGHT FORWARDING	1,464,879.10	.01%	457,708.05	335,568.12	1,342,739.17	52,272.27	.04%
FURNISHING TRAVEL/SHIPPING INFO	.00	%	.00	.00	.00	.00	%
STOCKYARDS-PUBLIC FACILITIES	7,464,272.67	.06%	7,318,351.62	.00	145,921.05	4,395.95	%
COMMUNICATION	87,693.70	%	58,320.06	1,736.10	31,109.74	992.51	%
TELEPHONE COMMUNICATION	11,645,559.75	.09%	3,792,572.47	40,578,878.68	48,431,865.96	1,465,275.46	1.00%
TELEGRAPH COMMUNICATION	50,816.34	%	.00	4,304.00	55,120.34	1,653.61	%
RADIO BROADCASTING & TELEVISION	10,264,398.04	.08%	10,214,714.05	701,044.11	750,728.10	22,553.70	.02%
ELECTRIC, GAS & SANITARY SERVICE	8,886.81	%	.00	5,419.11	14,305.92	429.23	%
ELECTRIC COMPANIES	100,689,489.32	.81%	100,217,861.23	6,550,649.53	7,022,277.62	211,635.54	.14%
NATURAL GAS TRANSMISSION&DISTRIBU	167,459,051.04	1.35%	165,489,583.10	2,384,751.34	4,354,219.28	130,626.66	.09%
WATER-DISTRIBUTION FOR SALE	238,629.44	%	55,765.37	78,765.14	261,629.21	7,848.89	.01%
SANITARY SERVICES	42,771.83	%	36,156.50	61,368.45	67,983.78	2,039.58	%
IRRIGATION SYSTEMS	43,939.14	%	21,560.23	.00	22,378.91	670.70	%
WHOLESALE TRADE	103,644.43	%	2,560.00	.00	101,084.43	3,032.53	%
AUTOMOBILES (WHOLESALE DISTR.)	113,127,143.19	.91%	86,118,256.11	112,634.55	27,121,521.63	817,646.31	.56%
DRUGS, CHEMICALS, ALLIED PRODUCTS	69,394,304.29	.56%	64,302,802.40	241,678.69	5,333,180.58	163,279.50	.11%
WHOLESALE DISTRIBUTION-DRY GOODS	12,487,265.23	.10%	10,580,664.05	243,580.50	2,142,181.68	64,806.76	.04%
WHOLESALE DISTRIBUTION GROCERIES	410,646,614.74	3.30%	392,783,816.77	226,281.54	18,089,079.51	533,728.29	.36%
FARM PRODUCTS	228,438,454.26	1.84%	225,563,058.08	603,179.42	3,478,575.60	105,114.94	.07%
ELECTRICAL GOODS	116,140,783.35	.93%	77,601,719.92	462,090.29	39,002,153.72	1,165,670.41	.80%
WHOLESALE DISTRIBUTION HARDWARE	88,818,024.73	.71%	59,658,882.74	936,403.57	30,095,545.56	907,093.57	.62%
ESTABLISHMENTS WHOLESALE	215,736,685.64	1.73%	161,874,941.66	2,268,254.80	56,129,998.78	1,692,224.32	1.16%
ESTABLISHMENTS WHOLESALE PETROLEUM	787,004,759.32	6.33%	714,936,577.72	1,217,958.16	73,286,179.76	2,209,086.55	1.51%
RETAIL TRADE	428,946.35	%	269,627.90	8,461.00	167,779.45	5,933.68	%
BUILDING MATERIALS	425,534,010.97	3.42%	192,592,974.56	9,572,135.42	242,513,171.83	7,323,453.34	5.01%
FARM EQUIPMENT SALES	317,717,997.32	2.55%	294,295,384.94	2,274,664.39	25,697,276.77	759,140.98	.52%
CONSTR AND HEAVY EQUIP SALES	84,603,290.17	.68%	65,019,083.79	1,464,914.77	21,049,121.15	646,496.51	.44%
RETAIL TRADE-GEN MERCHANDISE	771,031.62	.01%	506,314.08	24,908.76	289,626.30	8,762.98	.01%
RETAIL STORES DRYGOODS	331,148,639.03	2.66%	13,649,110.39	1,832,957.99	319,332,526.63	9,577,721.33	6.55%
MAIL ORDER HOUSES	100,009,318.14	.80%	3,808,572.30	1,371,155.50	97,571,901.34	2,927,838.54	2.00%
RETAIL SALE OF PRODUCTS OR SERVICE	13,763,706.54	.11%	3,971,296.39	325,195.43	10,117,605.58	304,546.22	.21%
DIRECT SELLING	38,372,872.04	.31%	6,602,257.47	298,735.10	32,069,349.67	970,385.79	.66%
RETAIL TRADE-FOOD	4,020.74	%	2,031.75	.00	1,988.99	59.66	%
RETAIL GROCERY STORES	1,033,865,262.41	8.31%	79,842,960.53	2,222,505.60	956,244,807.48	28,693,851.09	19.62%
MEAT AND FISH MARKETS	48,640,395.46	.39%	43,477,258.39	37,361.60	5,200,498.67	156,682.49	.11%

TOTAL SALES, TAXABLE SALES, AND TAX PAID BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1982

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
FRUIT AND VEGETABLE MARKETS	5,307,955.63	.04%	3,258,064.19	792.71	2,050,684.15	57,694.40	.04%
CANDY, NUT & CONFECTIONERY STORES	5,088,184.57	.04%	2,079,838.28	420.54	3,008,766.83	90,098.61	.06%
DAIRY PRODUCT STORES	74,900,420.10	.60%	69,242,616.40	10,618.30	5,668,422.00	164,235.27	.11%
RETAIL BAKERIES	6,705,326.67	.05%	2,625,110.03	4,274.62	4,084,491.26	125,038.46	.09%
EGG AND POULTRY DEALERS	10,226,213.50	.08%	6,181,478.77	21,628.76	4,066,363.49	122,447.63	.08%
AUTOMOTIVE DEALERS AND GAS SVC STN	620,355.36	%	553,607.06	3,764.00	70,512.30	2,391.42	%
MOTOR VEHICLES	731,116,231.05	5.88%	323,927,868.89	1,104,947.40	408,293,309.56	12,166,198.40	8.32%
TIRE, BATTERY & ACCESSORY DEALERS	161,679,511.01	1.30%	81,166,424.98	381,557.79	80,894,643.82	2,423,182.06	1.66%
GASOLINE SERVICE STATIONS	397,268,166.64	3.19%	344,318,509.40	215,700.06	53,165,357.30	1,589,305.95	1.09%
MOBILE HOMES, NEW & USED	42,968,000.51	.35%	22,866,251.91	131,290.68	20,233,039.28	606,646.81	.41%
MISCELLANEOUS MARINE, AIRCRAFT	70,799,447.89	.57%	31,167,820.31	457,643.37	40,089,270.95	1,204,289.19	.82%
RETAIL TRADE-APPAREL & ACCESSORIES	489,338.14	%	13,643.68	1,475.00	477,169.46	14,313.25	.01%
RETAIL CLOTHING	111,301,961.76	.89%	9,059,967.23	202,419.00	102,444,413.53	3,084,267.86	2.11%
SHOE STORES	21,341,192.56	.17%	759,675.09	236,855.55	20,818,373.02	624,653.75	.43%
CUSTOM TAILORS	165,383.83	%	31,031.34	.00	134,352.49	4,029.05	%
RETAIL TRADE-FURN, HOME FURNISHING	727,861.31	.01%	123,727.24	.00	604,134.07	20,357.30	.01%
FURNITURE STORES	107,277,217.58	.86%	21,103,838.73	1,870,094.82	88,043,473.67	2,635,459.81	1.80%
HOUSEHOLD APPLIANCE STORES	71,017,612.79	.57%	19,228,710.50	357,021.16	52,145,923.45	1,561,317.05	1.07%
EATING PLACES	345,288,697.03	2.78%	30,068,624.76	1,066,741.98	316,286,814.25	9,489,377.16	6.49%
DRINKING PLACES	56,772,015.04	.46%	1,466,415.90	83,177.11	55,388,776.25	1,648,539.44	1.13%
RETAIL TRADE-MISC RETAIL STORES	48,100.05	%	14,324.11	.00	33,775.94	1,146.28	%
DRUG STORES	154,769,840.45	1.24%	49,512,380.13	136,980.37	105,394,440.69	3,179,985.71	2.17%
OPTICAL STORES	2,850,978.80	.02%	732,872.14	2,285.72	2,120,392.38	66,229.11	.05%
ANTIQUE STORES	19,216,615.82	.15%	5,783,433.08	50,463.55	13,483,646.29	407,094.32	.28%
BOOK AND STATIONERY STORES	21,462,450.48	.17%	3,510,740.19	48,880.32	18,000,590.61	543,503.34	.37%
SPORTING GOODS STORES BICYCLE SHOP	66,761,227.67	.54%	11,973,534.44	245,136.81	55,032,830.04	1,656,726.98	1.13%
FARM AND GARDEN STORES	191,409,091.59	1.54%	167,284,903.53	1,480,027.38	25,604,215.44	767,630.51	.52%
JEWELRY STORES	29,477,374.07	.24%	2,921,588.03	66,549.27	26,622,335.31	795,068.54	.54%
FUEL AND ICE DEALERS	83,533,911.98	.67%	78,194,695.16	1,170,521.78	6,509,738.60	195,317.14	.13%
RETAIL STORES, NOT CLASSIFIED	493,080,474.68	3.96%	289,027,803.77	13,180,136.95	222,232,807.86	6,708,438.70	4.59%
BANKING	4,346,684.81	.03%	1,137,120.43	1,862,648.52	5,072,212.90	152,740.27	.10%
CREDIT AGENCIES OTHER THAN BANKS	2,478,519.43	.02%	279,145.80	605,432.55	2,804,806.18	84,151.11	.06%
SECURITY-COMMODITY&STOCK BROKERS	75,481.29	%	16,765.62	34,506.31	93,221.98	3,383.63	%
INSURANCE CARRIERS	92,722.11	%	1,943.67	109,958.01	200,736.45	6,032.35	%
INSURANCE AGENTS	.00	%	.00	6,976.82	6,976.82	209.30	%
REAL ESTATE	2,418,302.28	.02%	1,873,920.01	2,780.19	547,162.46	16,587.30	.01%
HOLDING & INVESTMENT COMPANIES	41,601.61	%	245.00	2,433.64	43,790.25	1,313.69	%
SERVICES	130,630,035.64	1.05%	13,736,519.67	1,791,696.70	118,685,212.67	3,553,592.51	2.43%
LEASING & RENTAL COMPANIES	120,830,497.59	.97%	44,175,054.34	1,207,168.71	77,862,611.96	2,329,197.28	1.59%
PERSONAL SERVICES	176,171.09	%	85,942.07	55,755.93	145,984.95	4,551.46	%
LAUNDRIES,DRYCLEANERS,BARBER SHOPS	16,643,533.39	.13%	11,679,787.05	1,385,164.20	6,348,910.54	203,713.78	.14%
PHOTO STUDIOS & COMM PHOTOGRAPHERS	15,054,122.93	.12%	3,071,011.61	13,142.63	11,996,253.95	361,571.12	.25%
FUNERAL SVC & CREMATORIES	4,699,986.52	.04%	4,184,093.31	58,020.35	573,913.56	17,456.80	.01%
ADVERTISING AGENCIES	16,210,131.34	.13%	13,418,385.68	107,261.64	2,899,007.30	88,877.43	.06%
CREDIT REPORTING AGENCIES	.00	%	.00	6,689.00	6,689.00	200.67	%
DUPLICATING ADDRESSING BLUE PRNTNG	886,956.40	.01%	279,753.22	918.75	608,121.93	18,403.66	.01%
WINDOW CLEANING	706,295.06	.01%	546,799.67	145,123.87	304,619.26	9,653.07	.01%
NEWS SYNDICATES	12,248,646.46	.10%	6,057,419.76	86,861.56	6,278,088.26	189,411.68	.13%
RESEARCH DEVELOPMENT TEST LABS	45,128,867.65	.36%	27,918,797.04	608,581.33	17,818,651.94	539,034.08	.37%
AUTOMOBILE REPAIR SVCS AND GARAGES	896,143.95	.01%	344,219.98	.00	551,923.97	16,636.66	.01%
AUTOMOBILE REPAIR SHOPS	135,373,370.75	1.09%	72,241,218.13	612,043.95	63,744,196.57	1,915,699.35	1.31%
PARKING LOTS	.03	%	.00	10,743.65	10,743.65	394.21	%

TOTAL SALES, TAXABLE SALES, AND TAX PAID BY INDUSTRY DURING FISCAL YEAR ENDED JUNE 30, 1982

INDUSTRY	TOTAL SALES	%	EXEMPT SALES	USE TAXABLE	TAXABLE SALES	TAX PAID	%
MISCELLANEOUS REPAIR SERVICES	524,274.45	%	490,043.90	2,321.47	36,552.02	1,125.92	%
ELECTRICAL REPAIR SHOPS	20,801,649.51	.17%	11,002,611.94	291,149.91	10,090,187.54	301,685.26	.21%
WATCH CLOCK JEWELRY REPAIR	264,204.99	%	98,082.64	4,273.23	170,395.58	5,180.16	%
REUPHOLSTERY & FURNITURE REPAIR	7,753,715.83	.06%	3,905,993.57	47,315.69	3,895,037.95	117,638.85	.09%
BICYCLE SHOP REPAIR LOCKSMITHS	24,896,555.15	.20%	14,891,400.78	9,123,764.24	19,128,918.61	575,113.35	.39%
MOTION PICTURE THEATRES	13,669,105.56	.11%	218,711.41	20,621.12	13,471,015.27	403,949.67	.29%
AMUSEMENT & RECREATION SERVICES	611,631.92	%	5,274.40	.00	606,357.52	18,205.11	.01%
RECREATION FACILITIES	54,857,491.90	.44%	4,359,594.86	377,475.64	50,875,372.68	1,528,341.38	1.05%
PACKER & GUIDE SERVICES	6,168,227.69	.05%	334,578.09	26,728.24	5,860,377.84	181,551.93	.12%
MEDICAL & OTHER HEALTH SERVICES	205,332.77	%	66,717.18	.00	138,615.59	4,138.47	%
PHYSICIANS & SURGEONS	1,915,835.86	.02%	358,270.62	302,630.50	1,860,195.74	56,007.38	.04%
DENTISTS	1,419,379.40	.01%	750,140.22	537,107.05	1,206,346.23	35,546.25	.02%
OSTEOPATHS CHIROPRACTORS ETC	895,816.04	.01%	390,401.19	5,310.75	510,725.60	14,920.08	.01%
HOSPITALS AND NURSING HOMES	13,437,437.85	.11%	12,057,396.50	893,000.23	2,273,041.58	68,395.82	.05%
MEDICAL AND DENTAL LABORATORIES	7,899,548.10	.06%	1,877,444.98	181,556.34	6,203,659.46	188,541.00	.13%
OPTOMETRISTS PRESCRIBING & FITTING	14,587,012.84	.12%	5,297,275.17	326,389.92	9,616,127.59	290,430.77	.20%
LEGAL SERVICES	.00	%	.00	18,600.48	18,600.48	2,417.75	%
EDUCATIONAL SERVICES	.00	%	.00	.00	.00	.00	%
PUBLIC STATE SUPPORTED INSTITUTION	51,354,050.42	.41%	28,927,079.48	5,858.73	22,432,829.67	673,675.91	.46%
PRIVATE SCHOOL-PROFIT MAKING INSTI	778,972.16	.01%	301,842.34	538.00	477,667.82	14,392.23	.01%
MUSEUMS AND GALLERIES	15,431.32	%	3,355.30	.00	12,076.02	357.10	%
NONPROFIT MEMBERSHIP ORGANIZATIONS	12,038,207.12	.10%	503,648.54	2,196,035.24	13,730,593.82	413,366.72	.28%
MISCELLANEOUS SERVICES	36,505,509.94	.29%	19,446,652.42	2,070,199.32	19,129,056.84	576,538.54	.39%
STATE GOVERNMENT	14,619,344.44	.12%	13,678,078.08	.00	941,266.36	28,247.02	.02%
LOCAL GOVERNMENT	151,249,534.38	1.22%	2,789,530.47	116.37	148,460,120.28	4,339,748.42	2.97%
TOTAL	12,437,096,307.20	%	7,869,929,349.06	305,347,943.28	4,873,114,901.42	146,248,401.65	%

DISTRIBUTION OF INCOME TAX COLLECTIONS

	1977-78	1978-79	1979-80	1980-81	1981-82
General Fund	$174,013,454	$199,073,171	$211,984,077	$243,180,501	$255,846,106
Filing Refunds	26,632,984	34,479,414	38,170,755	45,496,982	49,043,689
Withholding Refunds	59,612	88,031	285,372	181,725	387,015
Unused Sales Tax Credit	1,212,646	908,947	1,071,779	1,003,544	1,057,414
State Building Fund	81,070	963,320	1,188,770	1,220,420	1,229,030
Election Campaign	8,376	104,147	76,117	79,610	68,119
Trans. - Bldg. Susp. to State Bldg. Fund	63,140	1,861,010	2,588,830	2,412,700	2,025,430
Inc. Tax Bldg. Susp. Fund	41,728	(51,583)	26,492	(4,937)	(1,993)
Refund Fund Reserve	450,000	-0-	-0-	-0-	-0-
Multistate Tax Compact Fund	-0-	-0-	-0-	43,563	26,360
Gross Collections	$202,563,010	$237,426,457	$255,392,192	$293,614,108	$309,681,170

ALLOCATION OF SALES TAX FUNDS F.Y. 1978 - 1982

Source	1977-78	1978-79	1979-80	1980-81	1981-82
Sales Tax Refund	$ 157,022	$ 205,853	$ 264,535	$ 220,467	$ 311,800
Alloc. to Counties	23,741,838	25,940,106	27,369,878	14,476,031	14,607,426
Public School Income	-0-	-0-	-0-	14,476,031	14,607,426
State Building Fund	500,000	500,000	500,000	500,000	500,000
Social Security Trust	10,359,906	11,796,868	12,994,946	17,642,556	17,466,629
Multistate Tax Compact	-0-	-0-	-0-	13,637	36,540
General Fund	84,107,445	91,463,559	95,984,566	97,665,692	98,640,551
TOTAL	$118,866,211	$129,906,386	$137,113,925	$144,994,414	$146,170,372

ANALYSIS OF MISCELLANEOUS TAX COLLECTIONS

Source	1977-78	1978-79	1979-80	1980-81	1981-82
Motor Fuels & Aviation Fuels	$50,153,727	$52,552,231	$49,153,130	$45,208,934	$51,053,543
Special Fuel Tax	3,934	55,445	95,181	228,738	601,398
County Option Table Wine	591,589	652,493	657,603	609,010	756,458
Beer Tax	3,326,708	3,465,969	3,516,215	3,215,360	3,574,629
Cigarette Tax	9,098,527	8,919,156	9,009,135	9,331,110	9,236,261
Cigarette License	32,720	31,240	29,994	29,737	29,542
Tobacco Tax	651,469	714,138	771,829	904,949	974,204
Total Revenue	$63,858,674	$66,390,672	$63,233,087	$59,527,838	$66,226,035

CALENDAR FOR PROPERTY ASSESSMENTS AND VALUATIONS

The following events concerned with real, personal and operating property tax programs indicate the "as of" date or "not later than" date, whichever applies.

Date	Activity
January 1	Assessment date of all property.
March 15	Idaho Personal Property Declaration must be filed with the county assessor.
April 15	Claims for property tax reduction (circuit breaker) must be filed with the county assessor.
April 30	Annual reports on operating property (utilities) due to State Tax Commission.
May 15	County commissioners meet as Board of Equalization for property tax reduction claims.
June 15	Final date to apply for homeowner's exemption if application was not made in prior year or if primary residence changed during current year.
June 20	Second installment on real property taxes payable without becoming delinquent.
4th Monday	Real property roll delivered by assessor to county clerk.
July 1	Taxes become payable and delinquent on Cooperative Electric Co's.
1st Monday	Personal property roll delivered by assessor to clerk.
2nd Monday	County board completes equalization and delivers equalized assessment rolls to county recorder.
4th Monday	Abstracts of property assessment rolls, property tax reduction rolls, and copies of approved applications for reduction in taxes transmitted by county auditor to State Tax Commission.
August 2nd Monday	State Tax Commission meets as a State Board of Equalization.
4th Monday	Equalization completed by State Tax Commission.
September 1st Monday	Certification of Class 3 operating property, equalized real and personal property and state taxes to be collected for state bond retirement forwarded by State Tax Commission to county auditors.
2nd Monday	All property tax levies set by Board of County Commissioners.
3rd Monday	Certified copies of property tax levies forwarded to Tax Commission and various county offices by the county clerk.
October 3rd Monday	County auditor submits to Tax Commission amount of property tax on railroad car company valuation within county.

October 4th Monday	County auditor certifies property tax reduction roll to Tax Commission. Tax Commission must notify all disallowed claimants and county auditor of disapproved claims for property tax reduction.
November 1st Monday	Equalized assessment rolls with taxes computed delivered by county auditor to tax collector
15	County treasurer transmits to Tax Commission tax statements for electrical and natural gas companies where customers qualify for irrigation water pumping rebate.
4th Monday	Subsequent property assessment rolls delivered by county assessor to county commissioners. Tax Commission certifies property tax reduction reimbursement to county auditors.
December 1st Monday	Subsequent property assessment roll equalized by County Board of Equalization.
20	Personal property taxes payable without becoming delinquent. (May be collected on demand.) Tax Commission pays county treasurers amount due as reimbursement for property tax reduction claims.
20	First installment on real property taxes payable without becoming delinquent.
December	State Tax Commission certifies to Public Utility Commission amounts of rebate due each power company or gas company on water used for irrigation or drainage purposes.
4th Monday	Abstract of subsequent property assessment roll forwarded by county auditor to State Tax Commission.

ABSTRACT ITEMS OF PROPERTY APPROVED FOR 1979

CLASS 1. REAL PROPERTY - LANDS

Abstract Items Nos.	
1	Investment Irrigated Agricultural
2	(no category)
3	Investment Non-irrigated Agricultural
4	Investment Meadow
5	Investment Dry Grazing
6	Investment Timber
7	Investment Reproduction
8	Reforestation
9	Mineral
10	Standing Timber (Owned Separate from Land)
11	Recreational Sites
12	Rural Residential Tracts
13	Rural Commercial Tracts
14	Rural Industrial Tracts
15	Rural Subdivisions Residential Lots and/or Acreages
16	Rural Subdivisions Commercial Lots and/or Acreages

Abstract Item Nos.	
	CLASS 1. REAL PROPERTY - LANDS
17	Rural Subdivisions Industrial Lots and/or Acreages
18	Other Rural Land
19	Waste (Acreage Only, Public Rights of Way)
20	Residential Lots and/or Acreages (Inside City Limits)
21	Commercial Lots and/or Acreages (Inside City Limits)
22	Industrial Lots and/or Acreages (Inside City Limits)
	IMPROVEMENTS ON LAND AND LOTS
32	Improvements on Categories 1 through 9
33	Improvements on Recreational Sites (11)
34	Improvements on Rural Residential Tracts (12)
35	Improvements on Rural Commercial Tracts (13)
36	Improvements on Rural Industrial Tracts (14)
37	Improvements on Rural Subdivisions Residential (15)
38	Improvements on Rural Subdivisions Commercial (16)
39	Improvements on Rural Subdivisions Industrial (17)
40	Improvements on Other Rural Land (18)
41	Improvements on residential Lots/Acreages (20)
42	Improvements on Commercial Lots/Acreages (21)
43	Improvements on Industrial Lots/Acreages (22)
44	Improvements on Exempt Land
45	Utility Systems (Locally Assessed)
46	Mobile Homes
	PERSONAL PROPERTY
55	Boats
56	Construction Machinery, Tools & Equipment
57	Equities in State Land
58	Farm Machinery, Tools & Equipment
59	Furniture & Fixtures
60	Improvements on Railroad Rights of Way
61	Improvements by Lessee other than Category 62
62	Leasehold Improvements on Federal, State or Indian Land
63	Logging Machinery, Tools and Equipment
64	Mining Machinery, Tools and Equipment
65	Mobile Homes on Federal, State or Railroad Right-of-Way
66	Net Profit of Mines
68	Other Miscellaneous Machinery, Tools and Equipment
69	Recreational Vehicles
70	Reservations and Easements
71	Signs and Signboards
72	Tanks, Cylinders, Vessels, (Kegs, Vats, etc.)
73	Water
	CLASS 3. OPERATING PROPERTY
67	Railroads, Railroad Car Companies, Pipelines and Utility Companies subject to central assessment by state
	EXEMPT PROPERTY
81	Real and/or Personal

CLASS 1. REAL PROPERTY

LANDS

County	INVESTMENT IRRIGATED AGRICULTURAL (Abstract Item 1) Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Ada	107,824	58,485,660	162,590,134	221,075,794
Adams	23,328	8,000,958	21,970,455	29,971,413
Bannock	31,625	15,627,263	16,096,080	31,723,343
Bear Lake	27,224	10,151,250	9,136,125	19,287,375
Bingham	277,166	157,411,416	108,613,877	266,025,293
Blaine	75,324	21,814,924	91,278,209	113,093,133
Boise	4,239	1,483,949	2,967,898	4,451,847
Bonner	3,377	1,493,500	8,264,033	9,757,533
Bonneville	158,659	84,068,148	47,918,844	131,986,992
Butte	59,577	22,501,043	24,886,154	47,387,197
Camas	18,176	3,566,969	8,739,074	12,306,043
Canyon	209,400	156,865,325	392,163,312	549,028,637
Caribou	60,431	30,098,808	26,878,236	56,977,044
Cassia	260,861	168,065,159	179,829,720	347,894,879
Clark	37,924	10,915,772	10,915,772	21,831,544
Custer	37,277	8,811,763	32,867,876	41,679,639
Elmore	93,087	42,035,134	81,127,809	123,162,943
Franklin	45,889	28,382,357	44,276,476	72,658,833
Fremont	72,006	30,951,153	52,616,960	83,568,113
Gem	47,612	25,141,190	27,173,685	52,314,875
Gooding	112,911	57,237,497	62,388,872	119,626,369
Idaho	1,010	409.994	737,989	1,147,983
Jefferson	224,985	84,429,291	168,750,492	253,179,783
Jerome	165,256	78,123,384	166,637,178	244,760,562
Kootenai	23,275	10,579,766	35,960,597	46,540,363
Lemhi	88,627	16,358,922	54,638,799	70,997,721
Lincoln	86,052	32,977,419	30,009,451	62,986,870
Madison	104,131	67,336,145	129,285,398	196,621,543
Minidoka	177,628	95,264,121	129,015,162	224,279,283
Nez Perce	95	107,463	202,030	309,493
Oneida	20,400	9,920,288	7,669,435	17,589,723
Owyhee	138,155	59,011,795	118,023,590	177,035,385
Payette	75,000	36,315,545	70,455,097	106,770,642
Power	68,344	42,323,733	39,689,067	82,012,800
Teton	48,334	13,939,863	35,341,159	49,281,022
Twin Falls	282,752	166,561,538	203,205,076	369,766,614
Valley	38,166	8,374,527	22,108,751	30,483,278
Washington	44,328	33,573,689	83,934,222	117,507,911
TOTAL:	3,350,455	1,698,716,721	2,708,363,094	4,407,079,815

CLASS 1. REAL PROPERTY

LANDS

INVESTMENT NON-IRRIG. AGRICULTURAL
(Abstract Item 3)

County	Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Ada	18,150	1,903,913	7,672,769	9,576,682
Bannock	121,782	19,757,376	20,547,671	40,305,047
Bear Lake	59,749	7,277,497	7,059,172	14,336,669
Benewah	50,534	21,952,168	59,313,068	81,265,236
Bingham	31,629	4,301,050	3,999,977	8,301,027
Blaine	8,624	904,935	3,406,986	4,311,921
Boise	6,676	887,874	1,775,748	2,663,622
Bonner	28,322	9,939,413	54,998,085	64,937,498
Bonneville	135,973	18,256,934	17,344,087	35,601,021
Boundary	51,335	23,017,699	57,544,300	80,561,999
Butte	7,804	798,692	1,052,676	1,851,368
Camas	81,787	12,385,580	30,344,671	42,730,251
Canyon	85	13,350	13,350	26,700
Caribou	141,710	28,147,409	18,633,584	46,780,993
Cassia	91,008	13,574,014	11,673,652	25,247,666
Clark	17,200	1,159,527	3,478,581	4,638,108
Clearwater	35,945	12,115,253	24,230,506	36,345,759
Custer	39	4,857		4,857
Elmore	20,746	2,258,398	4,358,708	6,617,106
Franklin	80,920	15,056,974	13,250,137	28,307,111
Fremont	87,160	13,697,221	32,873,330	46,570,551
Gem	5,266	686,730	1,230,504	1,917,234
Gooding	426	138,492	150,956	289,448
Idaho	189,960	71,077,162	127,938,892	199,016,054
Jefferson	1,993	255,483	510,949	766,432
Kootenai	67,177	26,222,211	32,002,578	58,224,789
Latah	251,561	100,862,712	195,673,661	296,536,373
Lewis	141,083	58,801,330	110,546,500	169,347,830
Madison	38,470	5,752,583	11,044,959	16,797,542
Minidoka	945	206,910	286,550	493,460
Nez Perce	178,128	76,707,447	144,210,000	220,917,447
Oneida	192,253	33,853,897	30,420,620	64,274,517
Payette	1,334	186,434	361,169	547,603
Power	197,784	32,995,946	26,339,254	59,335,200
Shoshone	1,365	623,690	6,124,700	6,748,390
Teton	31,087	8,230,488	30,303,523	38,534,011
Twin Falls	12,411	1,361,052	1,660,483	3,021,535
Valley	13,262	1,439,648	4,664,460	6,104,108
Washington	60,467	10,884,609	27,211,522	38,096,131
TOTALS:	2,462,150	637,696,958	1,124,252,338	1,761,949,296

CLASS 1. REAL PROPERTY

LANDS

	INVESTMENT MEADOW (Abstract Item 4)			
County	Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Ada	1,720	415,497	1,155,081	1,570,578
Bannock	8,650	1,425,244	1,296,972	2,722,216
Bear Lake	48,848	8,111,104	10,787,768	18,898,872
Benewah	524	154,968	418,711	573,679
Bingham	10,525	1,444,007	2,064,930	3,508,937
Blaine	119	60,583	533,367	593,950
Boise	826	207,643	415,286	622,929
Bonneville	5,238	793,499	674,474	1,467,973
Boundary	7,521	1,931,185	4,828,003	6,759,188
Butte	12,078	1,858,023	2,643,967	4,501,990
Camas	2,604	242,540	594,223	836,763
Canyon	32,579	11,839,675	11,839,675	23,679,350
Caribou	25,575	5,174,732	6,214,853	11,389,585
Cassia	20,443	6,596,567	7,058,326	13,654,893
Clark	22,535	2,233,151	6,699,453	8,932,604
Clearwater	4,693	482,963	965,926	1,448,889
Custer	41,091	6,034,556	22,991,658	29,026,214
Elmore	220	10,466	43,853	54,319
Franklin	10,315	2,263,338	565,835	2,829,173
Fremont	22,322	2,762,043	7,181,312	9,943,355
Jefferson	518	59,006	118,012	177,018
Kootenai	2,001	674,109	2,997,167	3,671,276
Latah	9,532	1,579,924	3,065,053	4,644,977
Madison	5,395	847,852	1,627,876	2,475,728
Nez Perce	5	52		52
Oneida	10,432	1,741,364	1,761,951	3,503,315
Owyhee	301	7,803	29,261	37,064
Power	3,152	506,019	439,581	945,600
Shoshone	10			
Teton	20,871	2,366,635	9,393,212	11,759,847
Twin Falls	6	231	282	513
Valley	4,077	410,723	1,100,738	1,511,461
TOTALS:	334,726	62,235,502	109,506,806	171,742,308

CLASS 1. REAL PROPERTY

LANDS

INVESTMENT DRY GRAZING
(Abstract Item 5)

County	Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Ada	128,785	3,848,967	97,224,906	101,073,873
Adams	151,760	6,580,889	23,683,051	30,263,940
Bannock	158,646	6,285,801	7,228,671	13,514,472
Bear Lake	155,221	5,240,645	8,332,626	13,573,271
Benewah	18,152	5,250,983	14,187,753	19,438,736
Bingham	236,784	8,441,057	8,441,057	16,882,114
Blaine	207,010	6,129,124	14,571,861	20,700,985
Boise	135,560	3,700,066	14,800,264	18,500,330
Bonner	60,269	8,405,499	46,510,428	54,915,927
Bonneville	178,550	5,081,421	4,674,907	9,756,328
Boundary	14,387	2,538,746	6,346,998	8,885,744
Butte	80,219	2,419,923	14,035,553	16,455,476
Camas	114,328	2,795,499	6,848,972	9,644,471
Canyon	45,582	2,613,400	7,840,200	10,453,600
Caribou	223,482	12,533,394	14,488,603	27,021,997
Cassia	294,599	16,265,287	17,403,857	33,669,144
Clark	221,210	4,508,690	36,069,520	40,578,210
Clearwater	26,000	1,206,811	3,017,027	4,223,838
Custer	81,991	2,585,616	15,513,696	18,099,312
Elmore	268,322	9,532,719	39,942,093	49,474,812
Franklin	120,761	4,579,503	3,022,572	7,602,075
Fremont	174,588	3,449,058	15,520,761	18,969,819
Gem	138,444	3,779,495	11,338,485	15,117,980
Gooding	58,939	1,367,347	1,490,408	2,857,755
Idaho	429,040	12,886,713	51,546,852	64,433,565
Jefferson	76,780	2,434,156	4,813,373	7,247,529
Jerome	43,787	949,612	2,025,522	2,975,134
Kootenai	15,774	2,997,538	14,345,419	17,342,957
Latah	59,070	3,087,393	5,989,542	9,076,935
Lemhi	111,282	3,212,766	13,943,404	17,156,170
Lewis	73,846	2,978,782	11,319,372	14,298,154
Lincoln	66,903	1,855,534	1,688,536	3,544,070
Madison	26,310	715,431	1,373,628	2,089,059
Minidoka	23,973	530,849	6,017,863	6,548,712
Nez Perce	221,539	6,138,037	27,621,167	33,759,204
Oneida	113,482	4,109,805	6,130,470	10,240,275
Owyhee	396,245	11,607,299	43,527,371	55,134,670
Payette	93,267	2,796,583	6,180,448	8,977,031
Power	142,640	4,519,309	1,899,491	6,418,800
Shoshone	5,527	1,844,940	18,117,360	19,962,300
Teton	48,335	2,800,854	7,762,789	10,563,643
Twin Falls	220,772	4,866,448	5,937,067	10,803,515
Valley	47,042	2,458,468	22,126,212	24,584,680
Washington	396,796	11,748,908	46,995,632	58,744,540
TOTAL:	5,905,999	213,679,365	731,895,787	945,575,152

CLASS 1. REAL PROPERTY

LANDS

County	INVESTMENT TIMBER (Abstract Item 6) Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Adams	59,153	4,634,344	4,187,390	8,821,734
Benewah	245,575	23,948,068	52,962,063	76,910,131
Boise	36,024	1,562,289	6,249,156	7,811,445
Bonner	185,547	14,905,259	33,785,254	48,690,513
Boundary	107,041	18,581,378	46,453,513	65,034,891
Camas	652	31,782	77,866	109,648
Elmore	7,704	357,407	1,497,535	1,854,942
Idaho	37,290	6,218,825	18,656,475	24,875,300
Kootenai	131,988	38,460,607	76,818,637	115,279,244
Latah	103	6,959	30,063	37,022
Lewis	40	1,498	5,692	7,190
Shoshone	262,078	98,366,380	305,919,710	404,286,090
Valley	5,801	871,260	3,049,410	3,920,670
TOTALS:	1,078,996	207,946,056	549,692,764	757,638,820

CLASS 1. REAL PROPERTY - LANDS

County	Acres	INVESTMENT REPRODUCTION (Abstract Item 7) Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Adams	16,047	734,745	2,700,708	3,435,453
Benewah	5,133	477,780	1,056,630	1,534,410
Bonner	6	350		350
Boundary	31,855	6,803,743	17,009,440	23,813,183
Camas	1,254	39,407	96,547	135,954
Clearwater	407,291	53,375,054	133,437,635	186,812,689
Elmore	1,993	77,720	325,647	403,367
Idaho	111,197	4,420,883	22,104,415	26,525,298
Kootenai	121,201	19,092,399	69,329,174	88,421,573
Latah	190,526	14,309,045	61,815,074	76,124,119
Lewis	47,375	1,896,178	7,205,476	9,101,654
Nez Perce	45,532	1,389,449	8,366,694	9,756,143
Shoshone	13,877	3,456,400	10,749,510	14,205,910
Valley	11,620	361,874	3,256,866	3,618,740
TOTALS:	1,004,907	106,435,027	337,453,816	443,888,843

County	Acres	*REFORESTATION LAND (Abstract Item 8) Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
Adams	26	130		130
Boise	28,591	143,005		143,005
Bonner	12	59		59
Clearwater	13,983	72,739		72,739
Latah	122	1,518		1,518
Shoshone	40	40	390	430
Valley	93,946	468,178		468,178
TOTALS:	136,720	685,669	390	686,059

CLASS 1. REAL PROPERTY - LANDS

County	Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Val.
		MINERAL LAND (Abstract 9)		
Ada	1,056	12,864		12,864
Adams	1,783	49,541		49,541
Bannock	229	7,577		7,577
Bear Lake	3,403	96,799		96,799
Benewah	260	10,407		10,407
Bingham		3,204		3,204
Blaine	9,784	831,837		831,837
Boise		163,438		163,438
Bonner	2,377	40,972		40,972
Bonneville	197	23,001		23,001
Boundary	536	27,699		27,699
Butte	157	4,574		4,574
Camas	3,052	36,292	88,915	125,207
Caribou	3,992	122,427		122,427
Cassia		62,436		62,436
Clark	460	12,232		12,232
Clearwater	2,212	62,708		62,708
Custer	5,673	145,792		145,792
Elmore	3,006	93,741		93,741
Fremont	30	2,344		2,344
Gem	1,269	35,260		35,260
Gooding	2	1,888		1,888
Idaho	38	4,296		4,296
Jerome	55	273		273
Kootenai	742	20,334	418,562	438,896
Latah	313	10,196		10,196
Lemhi	9,759	219,488		219,488
Lincoln	45	1,737		1,737
Madison	152	792		792
Nez Perce		1,045		1,045
Owyhee	3,618	100,607		100,607
Power	663	17,232		17,232
Shoshone	47,854	1,500,354		1,500,354
Teton		31,464		31,464
Twin Falls	31	16,228		16,228
Valley	4,374	121,555		121,555
Washington	707	21,404		21,404
TOTAL:	107,829	3,914,038	507,477	4,421,515
		STANDING TIMBER (Abstract Item 10)		
Adams	34	1,520		1,520
Boise		47,130		47,130
Bonner	1	12,600		12,600
Kootenai	701	67,344	136,793	204,137
Latah	241	13,733		13,733
Nez Perce	1,108	11,529		11,529
Shoshone		156,480	1,536,630	1,693,110
TOTAL:	2,085	310,336	1,673,423	1,983,759

CLASS 1. REAL PROPERTY - LANDS

County	RECREATIONAL SITES (Abstract Item 11) Acres	Estimated Taxable Mkt. Val.	RURAL RESIDENTIAL TRACTS (Abstract Item 12) Acres	Estimated Taxable Mkt. Val.	RURAL COMMERCIAL TRACTS (Abstract Item 13) Acres	Estimated Taxable Mkt. Val.
Ada	127	1,270,400	7,408	61,904,232	2,242	26,914,003
Adams	64	129,833	711	3,959,212	12	114,466
Bannock	78	145,075	5,833	12,291,999	362	1,174,742
Bear Lake			859	1,206,890	157	203,830
Benewah	60	62,424	1,236	9,523,010	59	239,048
Bingham	360	14,561	1,436	28,813,567		928,968
Blaine	2,322	1,847,156	733	4,566,944	154	2,566,560
Boise	87	370,382	5,624	18,660,550	167	919,518
Bonner	2,894	2,532,250	39,615	112,906,593	689	9,169,950
Bonneville	155	403,920	5,307	14,290,239	929	7,220,478
Boundary	500	65,536	2,446	10,219,620	225	1,292,064
Butte			542	534,933	28	29,377
Camas	25	25,490	382	349,883	14	16,192
Canyon		263,025	6,714	37,633,400	1,036	4,982,225
Caribou				3,031,626		71,459
Cassia	8	28,091	2,324	13,445,992	399	1,252,418
Clark			92	95,498	47	22,008
Clearwater	45	28,091	4,202	4,654,050	234	428,115
Custer	29	12,706	2,928	9,675,440	461	3,013,672
Elmore			1,719	4,808,958	375	1,140,320
Franklin		13,030		3,325,257		
Fremont		123,600		52,787	2	60,061
Gem	30	15,200	2,776	13,074,760	190	1,530,695
Gooding			1,790	5,513,230	188	259,863
Idaho			1,126	5,427,662	271	1,302,898
Jefferson	373	199,335	3,633	11,605,510	525	1,372,880
Jerome	6	547,902	2,830	5,722,750	357	3,312,870
Kootenai	448	2,567,504	66,173	165,052,036	1,003	11,134,545
Latah	11	55,036	2,931	18,223,461	240	839,810
Lemhi	396	407,318	3,512	8,952,227	159	568,996
Lewis			913	1,915,196	19	61,338
Lincoln			459	1,002,373	24	6,549
Madison	8,900	9,260	2,027	8,878,601	202	1,276,491
Minidoka			3,597	7,327,095	457	1,451,512
Nez Perce			1,697	7,560,783	111	771,711
Oneida	3	3,214	931	1,349,775	44	18,351
Owyhee			1,178	3,505,948	120	153,050
Payette	249	40,165	2,719	10,477,093	517	824,544
Power	7	12,324	780	1,331,179	1,004	985,929
Shoshone	126	543,860	1,597	9,292,955	173	1,005,580
Teton			358	1,773,000	134	236,301
Twin Falls			12,427	35,185,482	938	2,533,449
Valley	28	3,528	1,206	12,755,755	60	391,365
Washington	173	44,990	1,100	6,389,730	150	353,010
TOTAL:	17,504	11,785,206	205,871	698,267,281	14,478	92,151,211

CLASS 1. REAL PROPERTY - LANDS

County	RURAL INDUSTRIAL TRACTS (Item 14)	RURAL SUBDIVISIONS RESIDENTIAL (Item 15)	RURAL SUBDIVISIONS COMMERCIAL (Item 16)	RURAL SUBDIVISIONS INDUSTRIAL (Item 17)	OTHER RURAL LANDS (Item 18)
	Estimated Market Value				
Ada	13,207,178	172,106,853	13,996,882	8,817,500	11,360,001
Adams	116,255	2,051,422			8,279,824
Bannock	170,135	14,164,097	60,877		119,245
Bear Lake	4,578	11,925,143			4,260,064
Benewah	548,477	7,476,076	144,832	233,466	1,512,898
Bingham	646,356	5,959,474	1,399		155,001
Blaine	138,760	60,884,563	83,648		17,581,041
Boise	147,562	36,369,523			2,741,345
Bonner	3,064,150	122,178,414	1,914,250	170,850	148,285,305
Bonneville	914,823	20,893,448	2,210,252	109,040	1,484,785
Boundary	71,814	3,257,568	271,910	6,731	12,914,806
Butte		221,389	14,045		640,357
Camas	18,822	1,074,433	2,269		
Canyon	2,591,050	68,936,482	2,606,925	576,550	21,663,260
Caribou	2,537,118	3,207,503			559,968
Cassia	1,059,979	3,010,238	103,180	55,028	614,645
Clark		17,749	2,800		1,487
Clearwater	725,021	1,905,102	216,579		5,272,255
Custer		9,757,989	10,720		146,764
Elmore	141,778	14,275,518	590,139	40,100	7,254,160
Franklin	80,013	777,791	39,277		297,552
Fremont	43,884	27,106,534	1,018,317	63,656	5,526,522
Gem	520,145	5,752,275			322,589
Gooding	45,432	1,701,803			2,011,833
Idaho	684,933	8,134,424	307,531		17,428,985
Jefferson	244,536	3,125,040	18,000		822,941
Jerome	1,060,503	3,426,217			1,134,254
Kootenai	9,014,190	174,723,391	12,161,548	2,885,792	4,798,820
Latah	380,051	3,887,736	23,878	13,673	746,398
Lemhi	24,526	18,338,741	33,925	38,264	5,623,509
Lewis	1,040	397,229	2,081		258,280
Lincoln		34,792		5,636	34,396
Madison	140,974	1,463,901	6,242		336,624
Minidoka	258,775	2,187,983	100,870	4,895	1,201,998
Nez Perce	5,441,698	1,521,686	13,983		15,632
Oneida	67,002	537,667			5,327
Owyhee	122,162	1,511,388	23,513		1,404,386
Payette	139,020	3,623,085	297,626	7,335	216,234
Power	346,572	2,510,937	237,344		789,069
Shoshone	2,073,810	6,142,980	68,410	17,760	10,594,710
Teton		7,454,329			5,035,219
Twin Falls	547,757	12,940,705	889,345		290
Valley	160,770	101,685,354	101,570		7,554,390
Washington	590,680	1,505,547	26,010		2,495,260
TOTAL:	48,092,329	950,164,519	37,600,677	13,046,276	313,502,429

CLASS 1. REAL PROPERTY - LANDS

County	WASTE Acreage Only (Item 19)	RESIDENTIAL LOTS AND/OR ACREAGES (Item 20)	COMMERCIAL LOTS AND/OR ACREAGES (Item 21)	INDUSTRIAL LOTS AND/OR ACREAGES (Item 22)
		Estimated Market Value		
Ada	6,029	527,164,800	295,991,707	7,764,223
Adams	2,793	4,369,427	1,031,790	51,161
Bannock		137,523,229	50,665,707	3,958,820
Bear Lake	6,968	9,566,425	1,164,215	
Benewah	2,110	9,283,373	2,925,730	105,798
Bingham	18,416	23,485,124	9,813,359	215,062
Blaine		182,747,616	53,575,897	798,852
Boise	43	3,881,787	1,029,896	470,973
Bonner	3,071	40,902,581	30,969,295	695,050
Bonneville	11,961	96,571,824	50,377,366	799,077
Boundary	1,387	5,534,622	3,246,272	501,854
Butte	2,349	1,057,371	490,632	
Camas	3,885	661,708	183,092	
Canyon	19,400	111,181,756	69,310,147	5,158,600
Caribou	24,700	7,676,835	2,066,779	
Cassia	8,802	17,538,013	11,839,430	712,700
Clark		364,263	98,085	
Clearwater	1,579	10,442,101	3,066,215	21,288
Custer	3,217	10,265,189	2,910,964	
Elmore	6,763	24,085,683	5,809,925	69,115
Franklin	6,032	8,173,860	2,537,506	20,787
Fremont	15,247	8,893,844	1,561,334	
Gem	5,050	11,789,010	3,265,315	89,700
Gooding	6,658	9,974,578	4,107,626	151,140
Idaho	1,272	16,235,430	4,606,869	126,006
Jefferson		9,133,530	1,962,926	
Jerome	9,180	20,025,615	9,109,214	58,833
Kootenai	4,824	161,147,171	83,593,241	4,035,868
Latah	6,383	42,710,217	15,068,416	819,482
Lemhi	2,741	8,175,721	2,626,357	23,890
Lewis	4,456	5,292,340	1,115,327	159,508
Lincoln	6,840	2,462,678	815,132	
Madison	5,719	17,244,094	15,991,747	158,432
Minidoka	11,375	18,160,517	5,568,681	412,280
Nez Perce	3,607	91,406,660	40,995,475	603,695
Oneida	5,520	3,932,555	485,670	30,800
Owyhee	5,423	4,865,622	1,319,252	
Payette	3,856	18,146,095	4,997,999	116,590
Power	8,726	8,988,232	2,868,236	
Shoshone	1,987	11,941,490	6,857,010	1,919,270
Teton	3,474	2,589,545	884,963	
Twin Falls	15,856	65,676,314	39,903,746	453,471
Valley	3,463	42,075,957	14,775,192	173,385
Washington	4,062	13,427,195	3,937,798	
TOTAL:	265,224	1,826,771,997	865,521,535	30,675,710

IMPROVEMENTS ON LAND AND LOTS

County	CATEGORIES 1 thru 9 (Item 32)	RECRE-ATIONAL SITES (Item 33)	RURAL RESIDENTIAL TRACTS (Item 34)	RURAL COMMERCIAL TRACTS (Item 35)	RURAL COMMERCIAL TRACTS (Item 36)
	Estimated Market Value				
Ada	1,591,543		138,698,017	35,685,056	28,645,970
Adams	2,444,931	101,354	14,785,518	267,137	1,267,928
Bannock	18,176,841	1,107,086	29,923,496	3,259,823	370,962
Bear Lake	8,109,398		7,265,480	759,710	47,895
Benewah	1,183,025	335,165	23,907,062	1,049,607	14,728,344
Bingham	59,852,782	48,926	61,492,921	5,113,881	11,542,274
Blaine	847,481	2,392,224	15,120,295	2,856,622	149,891
Boise	529,893	350,703	16,558,504	3,600,529	86,859
Bonner	19,364,684	3,170,050	119,437,446	9,033,763	10,523,746
Bonneville	8,230,009	354,845	94,779,544	20,377,489	3,790,614
Boundary	702,628	11,608	31,338,592	2,782,593	194,518
Butte	427,072		10,329,202	274,998	
Camas	3,608,668		852,767	8,999	110,169
Canyon	5,920,060	422,100	70,870,497	13,549,900	26,104,600
Caribou	15,053,760		6,900,608	865,869	82,463,455
Cassia	23,864,252	160,222	61,640,985	8,779,797	19,113,639
Clark	2,729,706			1,347,003	
Clearwater	1,049,919	17,479	17,603,381	1,728,407	5,246,534
Custer	26,130,998	481,041	17,669,804	8,708,995	
Elmore	4,118,676	3,400	20,115,026	4,229,620	160,800
Franklin	20,332	15,624	36,157,269		1,249,505
Fremont	24,189,594		224,480	236,289	269,315
Gem	1,064,265		56,469,255	2,969,660	13,548,350
Gooding	32,954,581		8,685,955	1,589,504	574,890
Idaho	1,624,189		26,367,198	4,117,742	532,534
Jefferson	3,101,374	477,728	60,632,251	7,073,200	1,763,000
Jerome	9,015,064	804,867	47,506,992	4,888,868	10,909,291
Kootenai	667,952	2,277,647	109,863,740	11,908,678	10,771,196
Latah	33,225,695	4,129	26,997,704	3,244,294	6,463,170
Lemhi	3,107,674	64,582	22,098,800	1,384,677	834,284
Lewis	3,308,899		7,220,116	1,432,627	17,761
Lincoln	5,528,257		7,228,571	45,290	
Madison	17,775,884	23,779	47,678,202	9,689,596	2,189,389
Minidoka	637,450		63,983,568	6,685,762	6,627,280
Nez Perce	22,631,749		6,301,035	2,095,835	88,630,373
Oneida	1,743,774	18,797	13,000,103	116,953	96,275
Owyhee	10,276,424		18,731,623	1,561,958	406,084
Payette	1,171,865	35,488	50,391,345	7,632,407	455,211
Power	10,266,725	105,970	13,268,397	9,497,961	21,468,908
Shoshone	1,019,900	609,130	21,954,064	2,003,300	28,655,027
Teton	873,447		10,271,058	734,014	
Twin Falls	20,586,054		101,921,544	11,816,588	5,686,554
Valley	391,716		31,495,346	883,881	2,216,133
Washington	1,175,848		33,203,801	1,137,400	3,063,214
TOTAL:	410,295,038	13,393,944	1,580,941,562	217,026,282	410,976,942

IMPROVEMENTS ON LAND AND LOTS

County	RURAL SUBDIVISIONS RESIDENTIAL (Item 37)	RURAL SUBDIVISIONS COMMERCIAL (Item 38)	RURAL SUBDIVISIONS INDUSTRIAL (Item 39)	OTHER RURAL LAND (Item 40)	RESIDENTIAL LOTS AND ACREAGES (Item 41)
	Estimated Market Value				
Ada	464,235,696	24,992,518	9,159,971	574,440	1,321,540,510
Adams	1,865,636			183,821	9,846,109
Bannock	20,163,214	220,626		47,855	469,616,096
Bear Lake	6,181,123			2,730,752	33,572,834
Benewah	3,300,355	372,071	3,465,499	782,467	19,235,962
Bingham	12,931,916	46,675		1,324,355	111,391,678
Blaine	61,213,441	222,251		12,285,360	326,370,480
Boise	18,597,743	88,025			6,992,826
Bonner	62,647,823	3,534,856	511,197	1,398,020	68,345,695
Bonneville	60,962,335	6,202,950	2,588,431	119,124	440,159,104
Boundary	2,695,504	587,271		505,958	13,806,389
Butte	365,562	46,657		3,218,937	8,756,196
Camas	656,668	25,610			2,039.598
Canyon	118,731,338	3,904,590	6,655,925	94,335,100	315,005,461
Caribou	3,746,783			265,697	44,201,097
Cassia	10,409,603	260,808	112,607	23,034	67,035,133
Clark	12,543	55,973		73,681	1,940,880
Clearwater	3,094,568	280,154		3,438,496	29,662,310
Custer	2,603,882	19,535			19,740,936
Elmore	21,889,464	1,404,968	667,043	1,439,100	72,039,901
Franklin	406,432	88,091		1,118,778	52,063,913
Fremont	25,773,315	2,426,979	7,479	12,665,572	36,611,739
Gem	12,799,120			17,510	33,826,641
Gooding	4,083,877		1,760,875	7,090,937	31,330,159
Idaho	7,185,127	927,038		19,630,084	43,244,768
Jefferson	7,052,393	19,393		559,429	30,591,215
Jerome	9,613,517			6,906,020	42,854,130
Kootenai	193,304,727	12,924,057	3,362,295	6,278	322,945,384
Latah	6,649,185	171,641	729,326	176,397	160,240,570
Lemhi	10,481,868	314,509	56,154	3,383,705	24,936,097
Lewis	715,623	7,377		46,383	17,994,198
Lincoln	73,840		813,965	83,531	9,001,653
Madison	5,558,147	3,121		295,729	61,651,942
Minidoka	12,038,864	558,993		2,693,130	63,535,354
Nez Perce	2,292,459	96,445		12,015	251,927,280
Oneida	211,486				13,761,117
Owyhee	855,891			1,064,964	17,086,919
Payette	9,430,580	938,773		1,269,028	60,515,468
Power	1,350,792	606,275		1,309,001	23,736,744
Shoshone	13,348,318	263,170	5,980	12,830	59,367,576
Teton	3,346,500			4,872,085	11,068,407
Twin Falls	31,266,294	4,184,078		9,963	288,946,242
Valley	50,596,372	416,632		78,314	65,833,311
Washington	1,752,224	91,650		89,110	34,181,460
TOTAL:	1,286,492,148	66,303,760	29,896,747	186,136,990	5,138,551,482

IMPROVEMENTS ON LAND AND LOTS

County	COMMERCIAL LOTS AND ACREAGES (Item 42)	INDUSTRIAL LOTS AND ACREAGES (Item 43)	EXEMPT LAND (Item 44)	UTIL. SYS. LOCALLY ASSESSED (Item 45)	MOBILE HOMES (Item 46)
	Estimated Market Value				
Ada	471,520,226	79,917,605	5,759,950		64,694,897
Adams	2,103,851				2,529,843
Bannock	147,437,864	59,392,060			20,698,815
Bear Lake	7,278,290				3,023,330
Benewah	9,797,252	5,844,498			6,459,391
Bingham	23,631,847	6,541,663			17,513,260
Blaine	50,143,771	1,367,655	1,649,317		5,260,439
Boise	2,122,437	2,938,711		45,518	4,440,088
Bonner	36,076,620	656,748			22,330,594
Bonneville	184,722,739	4,542,099			3,092,920
Boundary	8,093,006	8,918,787			5,230,906
Butte	4,298,714				2,909,137
Camas	682,550		38,718		363,236
Canyon	202,516,939	33,595,659	265,700	14,450	31,470,679
Caribou	10,143,519				3,620,633
Cassia	35,513,550	6,634,734			1,855,766
Clark	667,875				449,967
Clearwater	10,058,286	2,747		22,282	10,107,031
Custer	6,258,312		379,816		7,686,179
Elmore	17,497,040	704,700	23,000	16,500	7,362,195
Franklin	9,676,482	671,403	91,270	33,617	773,924
Fremont	8,310,459		37,260	12,570	7,806,010
Gem	7,670,638	446,040			7,143,770
Gooding	10,819,075	195,316		7,399	6,434,581
Idaho	18,746,826	972,888			9,929,144
Jefferson	7,433,232				10,409,528
Jerome	17,257,817	23,378			6,718,608
Kootenai	99,439,481	4,966,062	3,451,204	2,010,385	41,512,122
Latah	55,308,566	4,936,329			4,575,414
Lemhi	8,226,555	61,389			3,595,782
Lewis	7,226,378	484,379		48,300	2,612,638
Lincoln	1,267,463		48,179		2,230,821
Madison	45,820,938	430,684	308,576		4,689,733
Minidoka	20,354,428	4,927,230			7,146,234
Nez Perce	105,126,179	1,703,872		157,220	13,036,138
Oneida	2,425,404	296,416			616,644
Owyhee	4,647,332				6,189,597
Payette	16,905,529	719,995			9,431,625
Power	8,335,214		632,343		6,624,495
Shoshone	23,847,320	5,452,121	84,650	25,420	9,472,790
Teton	3,882,390				714,928
Twin Falls	102,703,874	8,150,913			16,244,563
Valley	17,388,752		316,716		5,387,868
Washington	14,360,693				3,576,306
TOTAL:	1,847,745,713	245,496,081	13,086,699	2,393,661	407,972,569

SUMMARY OF EST.MKT. VALUATION - CLASS 1. REAL PROPERTY

County	RESIDENTIAL (Items 12, 15, 20, 34, 37, 41, 46)	RURAL (Items 1-7, 10,18,32,40)	BUS. & INDUS. (11,13,14, 16,17,21,22, 33,35,36,38, 39,42,43)	MISCEL-LANEOUS (Items 8, 9,44,45	*TOTAL REAL PROPERTY
Ada	2,750,345,005	78,180,021	1,017,884,239	5,772,814	3,852,182,079
Adams	39,407,167	30,861,032	5,183,775	49,671	75,501,645
Bannock	704 380,946	61,439,625	267,963,777	7,577	1,033,791,925
Bear Lake	72,741,225	45,880,710	9,458,518	96,799	128,177,252
Benewah	79,185,229	55,262,357	39,852,211	10,407	174,310,204
Bingham	261,587,940	232,929,668	58,544,971	3,204	553,065,783
Blaine	656,163,778	59,623,448	116,143,287	2,481,154	834,411,667
Boise	105,501,021	11,160,189	12,125,595	351,961	129,138,766
Bonner	548,749,146	203,804,630	112,022,775	41,031	864,617,582
Bonneville	730,749,414	118,033,920	284,614,123	23,001	1,133,420,458
Boundary	72,083,201	66,996,143	26,043,964	27,699	165,151,007
Butte	24,173,790	31,864,047	5,154,423	4,574	61,196,834
Camas	5,998,293	22,670,445	1,073,193	75,010	29,816,941
Canyon	753,829,613	293,250,170	372,238,235	280,150	1,419,598,168
Caribou	72,385,085	91,833,768	98,148,199	122,427	262,489,479
Cassia	174,935,730	229,002,958	85,626,183	62,436	489,627,307
Clark	2,880,900	21,622,014	2,193,744	12,232	26,708,890
Clearwater	77,468,543	76,940,751	21,818,916	157,729	176,385,939
Custer	77,399,419	43,714,554	21,415,945	525,608	143,055,526
Elmore	164,576,745	67,083,780	32,458,948	133,241	264,252,714
Franklin	101,678,446	51,718,834	14,391,718	124,887	167,913,885
Fremont	106,468,709	93,241,163	14,121,373	52,174	213,883,419
Gem	140,854,831	31,011,779	30,055,743	35,260	201,957,613
Gooding	67,724,183	100,800,687	19,503,721	9,287	188,037,878
Idaho	116,523,753	133,696,835	32,325,265	4,296	282,550,149
Jefferson	132,549,467	91,661,680	20,564,230		244,775,377
Jerome	135,867,829	96,128,334	47,973,543	273	279,969,979
Kootenai	1,168,548,571	103,567,024	271,042,104	5,481,923	1,548,639,622
Latah	263,284,287	154,008,256	88,057,801	11,714	505,362,058
Lemhi	96,579,236	31,686,576	14,665,426	219,488	143,150,726
Lewis	36,147,340	67,291,350	10,507,816	48,300	113,994,806
Lincoln	22,034,728	40,479,137	2,954,035	49,916	65,517,816
Madison	147,164,620	93,060,248	75,740,653	309,368	316,274,889
Minidoka	174,379,615	100,534,458	46,950,706		321,864,779
Nez Perce	374,046,041	107,013,373	245,479,266	158,265	726,696,945
Oneida	33,409,347	51,374,455	3,558,882		88,342,684
Owyhee	52,746,988	83,372,671	8,233,351	100,607	144,453,617
Payette	162,015,291	41,955,689	33,110,682		237,081,662
Power	57,810,776	92,709,802	44,464,733	649,575	195,634,886
Shoshone	131,520,173	116,075,330	73,321,748	1,610,464	322,527,715
Teton	37,217,767	38,118,591	5,737,668	31,464	81,105,490
Twin Falls	552,181,144	193,385,576	176,870,275	16,228	922,453,223
Valley	309,829,963	21,940,920	36,511,208	906,449	369,188,540
Washington	94,036,263	59,967,424	23,605,445	21,404	177,630,536
TOTAL:	11,889,161,558	3,836,954,422	3,929,712,413	20,080,067	19,675,908,460

CLASS 2. PERSONAL PROPERTY

County	BOATS (Item 55)	CONST.MACH TOOLS AND EQUIPMENT (Item 56)	EQUITIES IN STATE LAND (Item 57)	FARM MACH. TOOLS AND EQUIPMENT (Item 58)	FURNITURE AND FIXTURES (Item 59)	IMPROVEMENTS ON R.R. RIGHT OF WAY (Item 60)
	Estimated Market Value					
Ada			659,568	13,345,792	86,211,468	1,504,600
Adams		159,800	151,720	2,439,007	595,487	63,590
Bannock		16,622	174,097	10,375,541	34,197,226	1,122,124
Bear Lake	29,729	49,940	389,700	7,256,867	1,399,399	54,101
Benewah	442	21,415	24,428	6,910,435	740,444	14,995
Bingham		83,779	453,644	33,359,768	4,320,593	615,402
Blaine		1,762,547	955,710	6,216,966	8,426,305	
Boise		512,365	228,868	620,500	519,732	
Bonner	85,280	1,593,658	124,500	3,262,897	1,788,638	2,059,028
Bonneville		1,676	1,791,280	19,063,112	24,663,790	2,816,451
Boundary		265,709		4,929,023	620,916	161,601
Butte				5,490,021	568,660	450,329
Camas		15,090	135,348	4,442,633	146,815	26,274
Canyon			585,925	46,503,183	13,399,562	1,712,525
Caribou			2,206,523	7,738,767	2,033,259	
Cassia			5,164,228	55,733,941	7,655,221	874,901
Clark			96,050	2,017,366	253,635	
Clearwater		126,102		2,522,413	1,655,539	12,836
Custer		2,556,072		3,520,731	2,226,500	5,482
Elmore		943,810	1,222,268	13,303,300	3,383,438	3,001,243
Franklin			27,358	15,484,625	443,025	
Fremont		81,025	15,344	11,316,731	786,953	741,856
Gem		63,940		7,483,725	1,773,265	252,705
Gooding		311,358	226,621	5,815,786	894,645	
Idaho		1,340,070	81,029	13,656,163	2,673,127	2,099,855
Jefferson			438,231	22,767,619	685,139	1,330,836
Jerome	779	101,719	133,416	20,074,046	1,732,462	925,160
Kootenai	1,358,440	773,877	95,924	12,072,222	20,617,693	1,453,447
Latah		136,524	36,100	13,585,419	6,404,149	2,692,903
Lemhi			4,537	5,514,538	2,049,111	
Lewis		113,426		13,012,458	835,787	1,303,816
Lincoln		18,520		8,596,718	199,407	469,050
Madison		810,465	6,382,324	26,750,437	5,201,717	713,888
Minidoka			548,207	27,960,356	2,759,273	1,210,605
Nez Perce		693,899		12,938,682	16,446,421	1,562,924
Oneida		85,177		3,446,714	732,630	89,256
Owyhee			624,200	17,651,859	623,629	227,969
Payette			66,498	15,726,956	956,723	132,630
Power			1,127,700	25,989,738	1,859,125	
Shoshone					5,925,626	
Teton			1,265,408	6,160,723	545,449	49,907
Twin Falls			519,144	40,608,000	19,077,475	1,150,465
Valley		45,274		745,302	2,021,372	129,580
Washington		210,746	354,680	14,844,631	2,157,869	1,406,190
TOTAL	1,474,670	12,894,605	26,310,578	591,255,711	292,208,699	32,438,524

CLASS 2. PERSONAL PROPERTY

County	IMPRVMTS EXCEPT Item 62 (Item 61)	LEASEHOLD IMPRVMNTS FED.STATE INDIAN LD (Item 62)	LOGGING MACHINERY TOOLS AND EQUIPMENT (Item 63)	MINING MACHINERY TOOLS AND EQUIPMENT (Item 64)	MOBILE HOMES (Item 65)	NET PROFIT OF MINES (Item 66)
	Estimated Market Value					
Ada	279,692	1,898,471				
Adams	57,451	2,368,270	308,249	1,106,292	22,950	
Bannock	1,539,221	1,097,730				
Bear Lake		2,832	46,818			
Benewah	1,283,989	2,848,492	1,565,480	505,657		
Bingham	1,072,651	1,204,890				
Blaine	89,460	5,634,410	35,355	72,939		
Boise	188,300	6,609,594	20,014	627,826	26,574	
Bonner	295,532	12,446,269	5,028,288	43,790		
Bonneville	1,074,196	1,533,840				
Boundary	4,726	135,247	2,952,046			
Camas	13,273	144,602		2,500	141,580	
Canyon	6,872,160	231,725				
Caribou	1,010,255			20,684,906		1,976,595
Cassia		704,123			925,857	
Clark					11,499	
Clearwater	2,050,518		5,278,603	9,425		
Custer	41,402	110,191	98,000	45,704,666		
Elmore	2,188,940	909,100	53,000	86,060	4,000	
Franklin				224,334		
Fremont	1,277,174	2,819,453	4,035,048			
Gem		3,000	53,585	1,265	33,830	
Idaho	1,026,071	973,062	7,776,589	236,275	2,147	
Jefferson	168,835	242,595				
Jerome	1,285,479	37,705				
Kootenai	71,886	19,217	728,017		1,000	249,408
Latah	6,074,129		3,165,832			
Lemhi						1,265
Lewis	728,783	322,258				
Lincoln	552				46,808	
Madison	3,400,701	80,146				
Minidoka	712,536	114,345				
Nez Perce	3,458,006	137,332	5,236,462			
Oneida	51,851			536,141		111
Owyhee	726,803	199,407		2,663,689		35,647,239
Payette	1,134,191	17,350				
Power	1,362,794	15,236				
Shoshone	56,290			54,139,245		223,713,507
Teton	77,485	191,989				
Twin Falls	2,161,290	773,595				
Valley	29,890	6,417,206		347,175	110,270	
Washington	195,112		84,589			
TOTAL	42,061,624	50,243,682	36,465,975	126,992,185	1,326,515	261,588,125

CLASS 2. PERSONAL PROPERTY

County	MISC. MACHINERY TOOLS AND EQUIPMENT (Item 68)	RECREATIONAL VEHICLES (Item 69)	RESERVATIONS & EASEMENTS (Item 70)	SIGNS AND SIGNBOARDS (Item 71)	TANKS CYLINDERS VESSELS ETS. (Item 72)	WATER (Item 73)
	Estimated Market Value					
Ada	163,276,359			3,377,027	1,585,603	
Adams	7,446,741			3,779	23,287	
Bannock	134,040,528			1,872,928		
Bear Lake	1,217,377		466,596	35,545		
Benewah	3,583,966			38,668	77,711	
Bingham	45,881,510			298,571	457,685	
Blaine	12,189,332			64,408	29,767	
Boise	5,960,552	14,205		545	39,751	
Bonner	22,853,238			116,858	69,266	
Bonneville	23,878,018		7,490	946,278	133,524	
Boundary	1,531,476		176,686	53,816		
Butte	265,622		35,592	1,221	52,238	
Camas	1,060,515				22,704	
Canyon	121,945,309		299,950	962,557	453,890	
Caribou	3,324,119			34,771	1,821	
Cassia	2,094,923			96,076	171,410	
Clark	7,142			13,197	12,780	
Clearwater	7,430,459			25,458	61,792	
Custer	1,868,666		3,462	171,811	75,989	
Elmore	5,163,677			129,169	40,584	
Franklin	4,608,296			35,019	83,619	
Fremont	510,637			10,836	113,668	
Gem	6,022,845	1,500	21,495	55,670	29,345	
Gooding	2,759,742			19,430		
Idaho	29,528,667			25,361	65,951	
Jefferson	10,288,929			37,168	429,589	
Jerome	25,346,518			141,851	251,138	
Kootenai	52,148,458	110,093		934,605	345,322	
Latah	12,207,519		8,969	156,850	283,775	
Lemhi	7,931,137			6,796	19,840	
Lewis	2,168,371			18,450	585,210	
Lincoln	387,507			624	24,978	
Madison	20,107,430			244,002	87,360	
Minidoka	36,446,317		165	106,750	378,899	
Nez Perce	215,674,996		780	460,334	38,136	
Oneida				6,077		5,349
Owyhee	8,152,777			3,954	135,908	
Payette	7,017,206			74,583	11,457	
Power	78,936,091			10,424		
Shoshone	802,790			110,160	146,930	
Teton	652,332			17,354	55,357	
Twin Falls	62,577,456	7,664	13,503	715,591	497,395	97,531
Valley	11,412,293	14,410	121,315	66,521	14,985	
Washington	2,777,280			48,292	42,671	
TOTAL	1,163,485,123	147,872	1,156,003	11,549,385	5,951,335	102,880

SUMMARY OF ESTIMATED MARKET VALUE - CLASS 2. PERSONAL PROPERTY

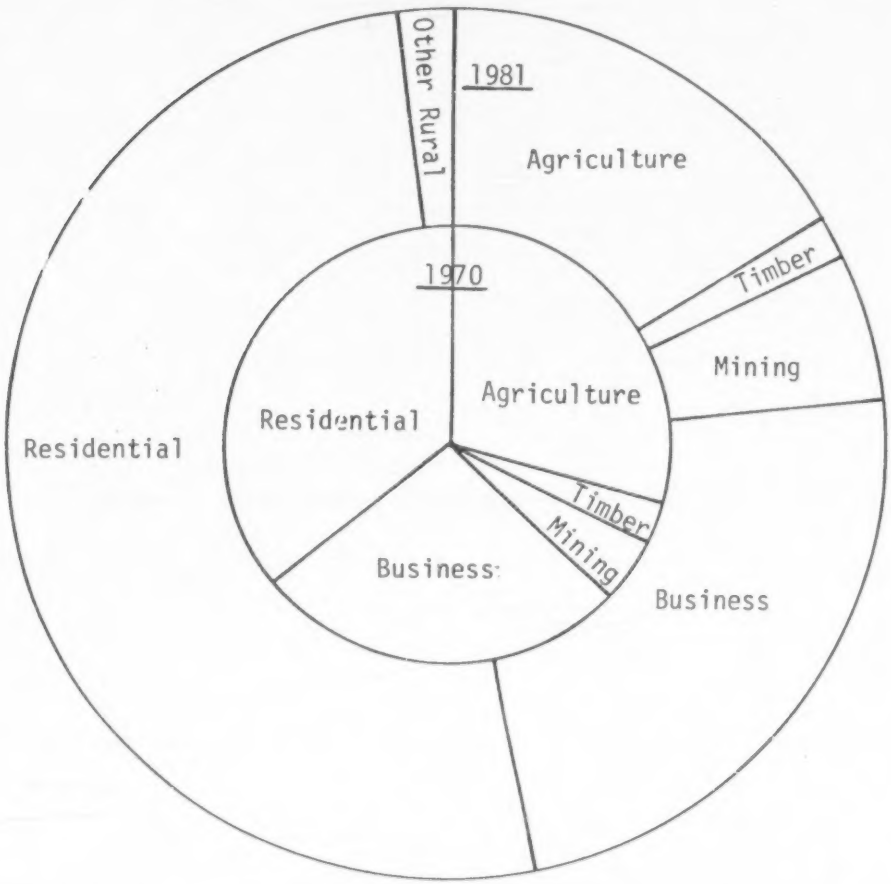
County	MACH. & EQUIPMENT (Item 56, 58,63,64,68)	FURNITURE FIXTURES (Item 59)	MOBILE HOMES & REC. VEH. (65,69)	MISC. (Items 55 57,60,61,70 71,72,73)*	NET PROFIT OF MINES (Item 66)	LEASEHOLD IMPRVMNTS FED.STATE INDIAN LD (Item 62)	**TOTAL PERSONAL PROPERTY
Ada	176,622,151	86,211,468		7,406,490		1,898,471	272,138,580
Adams	11,460,089	595,487	22,950	299,827		2,368,270	14,746,623
Bannock	144,432,691	34,197,226		4,708,370		1,097,730	184,436,017
Bear Lake	8,571,002	1,399,399		975,671		2,832	10,948,904
Benewah	12,586,953	740,444		1,440,233		2,848,492	17,616,122
Bingham	79,325,057	4,320,593		2,897,953		1,204,890	87,748,493
Blaine	,277,139	8,426,305		1,139,345		5,634,410	35,477,199
Boise	7,741,257	519,732	40,779	457,464		6,609,594	15,368,826
Bonner	32,781,871	1,788,638		2,750,464		12,446,269	49,767,242
Bonneville	42,942,806	24,663,790		6,769,219		1,533,840	75,909,655
Boundary	9,678,254	620,916		396,829		135,247	10,831,246
Butte	5,755,643	568,660		539,380			6,863,683
Camas	5,520,738	146,815	141,580	197,599		144,602	6,151,334
Canyon	168,448,492	13,399,562		10,887,007		231,725	192,966,786
Caribou	31,747,792	2,033,259		3,253,370	1,976,595		39,011,016
Cassia	57,828,864	7,655,221	925,857	6,306,615		704,123	73,420,680
Clark	2,024,508	253,635	11,499	122,027			2,411,669
Clearwater	15,367,002	1,655,539		2,150,604			19,173,145
Custer	53,748,135	2,226,500		298,146		110,191	56,382,972
Elmore	19,549,847	3,383,438	4,000	6,582,204		909,100	30,428,589
Franklin	20,317,255	443,025		145,996			20,906,276
Fremont	15,943,441	786,953		2,158,878		2,819,453	21,708,725
Gem	13,625,360	1,773,265	35,330	359,215		3,000	15,796,170
Gooding	8,886,886	894,645		246,051			10,027,582
Idaho	52,537,764	2,673,127	2,147	3,298,267		973,062	59,484,367
Jefferson	33,056,548	685,139		2,404,659		242,595	36,388,941
Jerome	45,522,283	1,732,462		2,737,823		37,705	50,030,273
Kootenai	65,722,574	20,617,693	111,093	4,259,624	249,408	19,217	90,979,609
Latah	29,095,294	6,404,149		9,252,726			44,752,169
Lemhi	13,445,675	2,049,111		31,173	1,265		15,527,224
Lewis	15,294,255	835,787		2,636,259		322,258	19,088,559
Lincoln	9,002,745	199,407	46,808	495,204			9,744,164
Madison	47,668,332	5,201,717		10,828,275		80,146	63,778,470
Minidoka	64,406,673	2,759,273		2,957,162		114,345	70,237,453
Nez Perce	234,544,039	16,446,421		5,520,180		137,332	256,647,972
Oneida	4,068,032	732,630		152,533	111		4,953,306
Owyhee	28,468,325	623,629		1,718,834	35,647,239	199,407	66,657,434
Payette	22,744,162	956,723		1,419,359		17,350	25,137,594
Power	104,925,829	1,859,125		2,500,918		15,236	109,301,108
Shoshone	54,942,035	5,925,626		313,380	223,713,507		284,894,548
Teton	6,813,055	545,449		1,465,511		191,989	9,016,004
Twin Falls	103,185,456	19,077,475	7,664	5,154,919		773,595	128,199,109
Valley	12,550,044	2,021,372	124,680	362,291		6,417,206	21,475,593
Washington	17,917,246	2,157,869		2,046,945			22,122,060
TOTAL	1,931,093,599	292,208,699	1,474,387	122,044,999	261,588,125	50,243,682	2,658,653,491

* Items 55 Boats, 57 Equities in State Land, 60 Improvements on RR Rights of Way, 61 Imp. other than 62, 70 Reserv. & Easemnts, 71 Signs, 72 Tanks & Vessels, 73 Water.

**Does not include Speculative Value.

MARKET VALUE CLASS 1 & 2 PROPERTY - STATE OF IDAHO

(Calendar Year)

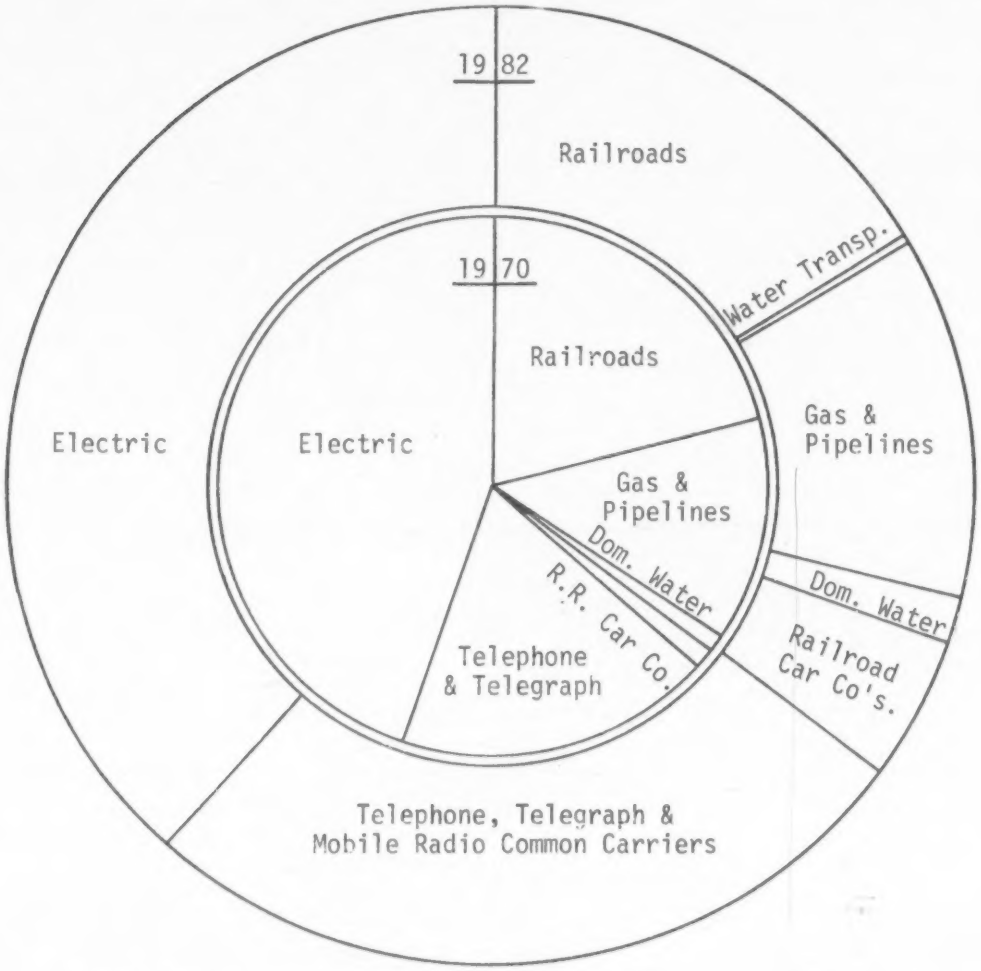


YEAR 1970			YEAR 1981		
TYPE	AMOUNT	%	TYPE	AMOUNT	%
Agriculture	221,433,603	29.15	Agriculture	3,484,065,878	16.16
Lumbering	23,515,334	3.10	Lumbering	335,549,397	1.56
Mining	37,195,771	4.90	Mining	1,198,933,065	5.56
Business	204,426,480	26.91	Business	5,056,273,812	23.45
Residential	273,024,987	35.94	Residential	11,037,505,929*	51.20
			Other Rural	447,085,678	2.07
Total:	$759,596,175	100.00%	Total:	$21,559,413,759	100.00%

*Values are net taxable after $1,132,861,263 Homeowners exemption: with exemption added back in, residential = 49.72% of grand total or 53.63% of Class 1 & 2 total.

ESTIMATED MARKET VALUE - OPERATING PROPERTY - STATE OF IDAHO

(Calendar Year)



YEAR 1970			YEAR 1982		
TYPE	ASSESSED VALUE	%	TYPE	EST. MKT. VALUE	%
Railroads	$ 49,706,745	20.93	Railroads	$ 315,266,470	16.19
Electric	106,185,486	44.70	Electric	746,935,855	38.36
Telephone & Telegraph	44,876,199	18.89	Telephone & Telegraph Mobile Radio	514,656,356 2,090,000	26.54
R.R. Car Co.*	2,867,683	1.21	R.R. Car Co.**	93,388,715	4.80
Domestic Water	2,287,226	.96	Domestic Water	31,605,800	1.62
Gas & Pipeline	31,627,117	13.31	Gas & Pipeline	240,106,000	12.33
			Water Transp.	2,995,778	.16
Total:	$237,550,456	100.00%	Total:	$1,947,044,974	100.00%

* Includes $798,948 for companies having less than $100,000 assessed value.
** Includes $16,586,455 for companies having less than $500,000 est. market value.

CLASS 3. OPERATING PROPERTY

Name of Company	RAILROAD COMPANIES		Est.Mkt.Val. Assmt. & Tax Purposes
BURLINGTON NORTHERN, INC.	Mileage	Rate Per Mile	
Main Line:			
Sandpoint to Wash. Line @ Hauser	50.87	147502.162375	7,503,435
Santpoint to Mont. Line @ Leonia	53.78	126726.422462	6,815,347
Missoula Branch (Sandpoint-Cabinet)	34.86	69878.198508	2,435,954
Newport Branch (Sandpoint-Newport)	30.82	75450.000000	2,325,369
Clearwater Shtln.(Arrow-Orofino)	29.94	28305.978624	847,481
" (Orofino-Stites)	34.07	31747.050191	1,081,622
" (Lewiston-Arrow)	17.90	230281.731844	4,122,043
Lapwai Br.(Spalding-Grangeville)	67.81	21235.835423	1,440,002
Fort Sherman Br.(CdA - Hauser)	18.91	153888.894765	2,910,039
Palouse Br.(WnLn-Lewiston/Arrow)	40.23	26563.559533	1,068,652
Orofino Br.(Orofino-Headquarters)	41.37	30220.715494	1,250,231
Estes Branch (Moscow - Estes)	3.84	26665.104167	102,394
Genesee Br.(Genesee-Wash.Line)	7.45	26392.751678	200,351
Viola Branch (Wash. Line - Viola)	2.58	28707.364341	74,065
Bovill Br(WashStLn-Bovill)	44.45	43967.626547	1,954,361
Microwave			497,264
Leased Equipment			50,291
Total	478.88		34,678,901
CAMAS PRAIRIE RAILROAD (B.N.)			
Arrow to Orofino	29.94	7019.038076	210,150
Orofino to Stites	34.07	4137.628412	140,969
Lewiston to Arrow	17.90	19033.351955	340,697
Spalding to Grangeville	67.81	2565.698275	173,980
Orofino to Headquarters	41.37	5753.323664	238,015
Washington Line to Lewiston	1.03	89967.961165	92,667
Leased Equipment			8,647
Total	192.12		1,205,125
NEZ PERCE RAILROAD			
Main Line	13.55	12767.527675	173,000
SPOKANE INTERNATIONAL RAILROAD			
Main Line	124.49	199477.427906	24,832,945
Branch Line	8.95	55383.351955	495,681
Leased Equipment			29,594
Microwave			44,749
Total	133.44		25,402,969
ST. MARIES RIVER RAILROAD			
Plummer Branch	24.52	28835.073409	707,036
Bovill Branch	53.70	71606.219739	3,845,254
Potlatch Spur	44.16	27475.384964	1,213,313
Total	122.38		5,765,603

CLASS 3. OPERATING PROPERTY

RAILROAD COMPANIES

Name of Company	Mileage	Rate Per Mile	Est.Mkt.Val. Assmt. & Tax Purposes
UNION PACIFIC RAILROAD			
OREGON SHORTLINE RAILROAD CO.			
Main Line (Wyoming-Orchard)	364.49	387607.322560	141,278,993
" " (Orchard-Nampa)	36.81	378800.842162	13,943,659
" " (Nampa-Oregon)	72.57	362152.004961	26,281,371
Butte Branch North of I.F.	82.05	94621.803778	7,763,719
Butte Branch South of I.F.	55.94	121394.190204	6,790,791
Ogden Branch	50.59	160571.911445	8,123,333
Aberdeen Branch	28.56	32168.767507	918,740
Barber Spur	9.56	29629.393305	283,257
Boise Loop	46.27	42639.939486	1,972,950
Cache Valley Branch	8.67	29545.905421	256,163
Conda Spur	8.82	79590.249433	701,986
East Belt Branch	39.54	30711.001517	1,214,313
Epco Spur	22.07	131916.402356	2,911,395
Goshen Branch	5.89	30527.504244	179,807
Grace Branch	6.90	28200.869565	194,586
Hill City Branch	44.53	27988.614417	1,246,333
Homedale Branch	15.49	28781.342802	445,823
Idaho Northern Branch	102.48	36701.473458	3,761,167
Ketchum Branch	70.39	27818.880523	1,958,171
Mackay Branch	86.70	29261.845444	2,537,002
Malad Branch	13.74	29937.336245	411,339
New Meadows Branch	90.98	30944.526270	2,815,333
North Side Branch	74.77	31097.699612	2,325,175
Oakley Branch	22.55	28617.915743	645,334
Payette Branch	29.12	39247.321429	1,142,882
Raft River Branch	9.92	28802.520161	285,721
Simplot Spur	26.12	72044.984686	1,881,815
Stoddard Branch	17.88	31546.532438	564,052
Teton Valley Branch	31.18	28912.700449	901,498
Twin Falls Branch	79.72	52926.555444	4,219,305
Wells Branch	29.20	29945.342466	874,404
West Belt Branch	23.15	29791.360691	689,670
Wilder Branch	11.86	30113.912310	357,151
Yellowstone Br. (Ashton-I.F.)	51.32	37244.193297	1,911,372
Yellowstone Br. (Ashton-Mont.)	1.19	26907.563025	32,020
Abandonments			688,500
Microwave			601,853
Leased Equipment			420,126
Total	1,671.02		243,531,109
OREGON-WASH RR & NAVIGATION CO			
Lewiston Branch	1.03	66958.252427	68,967
Sierra Nevada Branch	2.18	37285.779817	81,283
Moscow Branch	2.44	28265.163934	68,967
Wallace Branch	88.32	43589.662591	3,849,839
Mullen Branch	9.93	42416.112790	421,192
Microwave			15,625
Leased Equipment			3,888
Total	103.90		4,509,761
Total UNION PACIFIC RAILROAD	1,774.92		$248,040,870
TOTAL ESTIMATED MARKET VALUE ALL RAILROADS			$315,266,468

CLASS 3. OPERATING PROPERTY

RAILROAD COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

County	Burlington Northern	Camas Prairie Railroad	NezPerce Railroad	Spokane Internat'l	St. Maries River R.R.	Union Pacific Railroad	Est.Mkt.Val. (Assmt & Tax Purposes)
Ada	703					14,121,794	14,122,497
Adams						1,352,099	1,352,099
Bannock						30,766,151	30,766,151
Bear Lake						19,081,104	19,081,104
Benewah					3,271,313	451,153	3,722,466
Bingham						7,676,013	7,676,013
Blaine						7,496,504	7,496,504
Boise						1,178,851	1,178,851
Bonner	11,009,513			9,487,955		561	20,498,029
Bonneville						3,207,479	3,207,479
Boundary	4,664,621			9,993,118			14,657,739
Butte						1,088,833	1,088,833
Camas						1,018,188	1,018,188
Canyon						17,390,428	17,390,428
Caribou						17,960,653	17,960,653
Cassia						1,858,226	1,858,226
Clark						3,627,888	3,627,888
Clearwater	1,859,805	353,990					2,213,795
Custer						385,671	385,671
Elmore						26,921,562	26,921,562
Franklin						3,255,646	3,255,646
Fremont						1,692,341	1,692,341
Gem						1,571,422	1,571,422
Gooding						11,136,114	11,136,114
Idaho	1,342,954	169,167					1,512,121

(continued)

CLASS 3. OPERATING PROPERTY

RAILROAD COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

County	Burlington Northern	Camas Prairie Railroad	NezPerce Railroad	Spokane Internat'l	St. Maries River R.R.	Union Pacific Railroad	Est.Mkt.Val. (Assmt & Tax Purposes)
Jefferson						3,677,407	3,677,407
Jerome						1,266,472	1,266,472
Kootenai	6,845,296			5,921,896		2,056,493	14,823,685
Latah	3,083,723				721,075	70,647	3,875,445
Lewis	411,575	50,258	173,000				634,833
Lincoln						19,468,606	19,468,606
Madison						1,167,687	1,167,687
Minidoka						8,129,311	8,129,311
Nez Perce	5,460,711	631,710				68,967	6,161,388
Oneida						446,517	446,517
Owyhee						445,823	445,823
Payette						3,897,174	3,897,174
Power						15,557,010	15,557,010
Shoshone					1,773,216	1,862,501	3,635,717
Teton						652,103	652,103
Twin Falls						3,075,110	3,075,110
Valley						886,352	886,352
Washington						12,074,010	12,074,010
TOTAL:	34,678,901	1,205,125	173,000	25,402,969	5,765,604	248,040,871	315,266,470

RAILROAD CAR COMPANIES UNDER $500,000 ASSESSED VALUATION

Assessed and Taxes Collected by State Tax Commission
(Taxes revert to Public School Income Fund)

Name of Company	Est.Mkt.Value Assmt. and Tax Purposes
1. Agri Industries	$ 43,697
2. Agri Leasit Company	43,223
3. Air Products & Chemical, Inc.	11,091
4. Alaska Railcar Company	23,775
5. Albert City Elevator	1,539
6. Allied Chemical Company	124,073
7. Aluminum Company of America	669
8. American Colloid Company	3,297
9. American President Lines Ltd.	60,825
10. AMOCO Canada Petrol Co. Ltd.	8,816
11. AMOCO Chemicals Corporation	43,194
12. AMOCO Oil Company	94,318
13. L. F. Anderson Company	3,801
14. ARCO Chemical Company	18,238
15. ASARCO, Inc. - East Helena	34,022
16. ASARCO, Inc. - Tacoma	8,774
17. Aurora Coop Elevator Company	42,474
18. Babcock & Wilcox Company	10,578
19. Banker's Trust Lessor	10,346
20. Beker Industries Corp	241,681
21. Big Three Industries, Inc.	6,394
22. Boeing Company	128,768
23. Borden Chemical	215,083
24. Brae Corporation	396,799
25. California Contemporary, Inc.	31,927
26. California Railcar Corp.	19,868
27. Calrail Company	17,268
28. Canadian Hidrogras Resources	17,520
29. Celtran, Inc.	61,490
30. Chartrands Tank Car Service, Inc.	1,232
31. Chemplex Company	134,970
32. Chevron USA, Inc.	160,698
33. Chicago Freight Car Leasing	175,563
34. Cities Service Company	216,363
35. Cominco American, Inc.	4,584
36. Commonwealth Plan, Inc.	5,239
37. Conoco, Inc.	78,788
38. Continental Tank Car Corp.	2,447
39. Cooperative Producers, Inc.	107,502
40. Crystal Car Lines	45,337
41. Dependable Properties, Inc.	9,336
42. Diamond Shamrock Corporation	16,648
43. E. I. duPont deNemours & Company	105,736
44. Energy Development	846
45. Essem Corporation	2,968
46. Ethyl Corporation	6,500
47. EXXON Corporation	263,938
48. Far Mar Company, Inc.	86,880
49. Far Port Cooperative, Inc.	100,116
50. Farmer's Coop Assn. of York, Nebraska	11,942
51. Farmer's Coop Grain & Supply	19,449
52. Farmer's Elevator Company	33,489
53. J. W. Flammer Company, Inc.	28,634
54. FMC Corporation	353,639
55. Foster Poultry Farms, Inc.	23,520
56. Fruit Grower's Express Company	50,919

RAILROAD CAR COMPANIES UNDER $500,000 ASSESSED VALUATION

	Name of Company	Est.Mkt. Value Assmt. and Tax Purposes
57.	Garvey Elevators, Inc.	$ 24,444
58.	General Electric Company	25,652
59.	Georgia Pacific Corporation (Bellingham)	191,497
60.	Georgia Pacific Corporation (Plaquemine)	253,499
61.	Georgia Pacific Corporation (Southern)	37,958
62.	Getty Refining & Marketing Co.	6,168
63.	GLNX Corporation	415,002
64.	Gorhams, Inc.	6,889
65.	Grain Terminal Assn.	434,639
66.	Growth Nonstock Coop, Inc.	213,743
67.	Gulf Coast Grain, Inc.	477,473
68.	Gulf Oil Company	100,020
69.	Walter Haffner Company	1,601
70.	Halliburton Company	37,388
71.	Harnischfeger Corporation	11,229
72.	Head-On Collision Line, Inc.	2,963
73.	Hercules, Inc.	4,531
74.	Honeymead Products Company	24,506
75.	Hooker Chemicals & Plastics	235,502
76.	Industry Leasing, Inc.	526,806*
77.	International Minerals & Chemical Corp.	16,753
78.	Interail, Inc.	186,414
79.	Iowa Southern Utilities Company	300,555
80.	Itel Corporation	412,202
81.	Kaiser Cement Corporation	1,727
82.	Kennecott Minerals Company	342,832
83.	Koppers Company, Inc.	44,322
84.	KRDX Company	3,331
85.	Lamco, Inc.	152,183
86.	Lewis Grain Company	22,904
87.	Lincoln Grain, Inc.	424,562
88.	Luc Leasing, Inc.	242,303
89.	Mallard Transportation Co.	27,822
90.	Manufacturer's Leasing Corp.	54,231
91.	Merchant's Despatch Transp. Corp.	2,598
92.	MHC, Inc.	412,800
93.	Midwest Bottle Gas Company	11,860
94.	Midwest By-Products Company	1,002
95.	Midwest Solvents Company, Inc.	33,618
96.	Mobil Oil Corporation	76,442
97.	Morrison-Quirk Grain Corp.	140,072
98.	National Wax Company	3,744
99.	Needham Transportation Company	16,239
100.	Northern Petrochemical Company	27,324
101.	Omaha Public Power District	6,564
102.	Pacific Fruit Express Company	54,273
103.	Pacific States Railcar Company	6,475
104.	Pargas, Inc.	16,236
105.	Pennwalt Carriers Corp.	129,436
106.	Petrolane, Inc.	23,275
107.	Phillips Petroleum Company	465,581
108.	Pillsbury Company	179,420
109.	PLM, Inc.	473,552
110.	PMA Transportation Corp.	92,476

RAILROAD CAR COMPANIES UNDER $500,000 ASSESSED VALUATION

Name of Company	Est.Mkt. Value Assmt. and Tax Purposes
111. Polysar, Inc.	2,450
112. Portland General Electric	175,533
113. PPG Industries, Inc.	140,505
114. Procor (US)	170,191
115. Quaker State Oil Refining	7,666
116. Railgon Company	326,661
117. Railroad Car Management Company	251,101
118. Railserv Management Corporation	108,832
119. Ralston Purina Company	7,223
120. Relco Nevada Corporation	44,251
121. REMX Corporation	42,475
122. Rex Leasing, Inc.	267,967
123. Rex Railways, Inc.	73,203
124. Reynolds Metals Company	176,612
125. Ruddy Tank Car Company	3,051
126. Sand Seed Service, Inc.	5,920
127. Sandersville Leasing Company	14,786
128. Sauvage Gas Company, Inc.	159,178
129. Scoular Bishop Grain Company	877,921*
130. Scoular Welsh Grain Company	4,995
131. Shintech, Inc.	59,526
132. William G. Simon	4,391
133. So Soo Grain Company	123,299
134. Soltex Polymer Corporation	4,189
135. St. Joe Minerals Corporation	167,125
136. Stauffer Chemical Company	119,515
137. Sun Refining & Marketing	22,903
138. Tank Car Services, Inc.	56,854
139. Tennessee Eastman Company	6,816
140. Terminal Grain Corporation	145,962
141. Texasgulf, Inc.	16,874
142. Trinity Railcar Leasing Corp.	315,648
143. Tropicana Products Sales, Inc.	9,271
144. Union Carbide Corporation	36,079
145. Union Chemical Division	8,998
146. United Equipment Leasing Assoc.	479,617
147. United Grain Corporation	45,165
148. Universal LPGX Company	3,054
149. U. S. Industrial Chemicals Company	4,102
150. U.S. Leasing International, Inc.	55,245
151. U.S. Rail Services, Inc. (RUSX & TGOX)	378,492
152. U.S. Rail Services, Inc. (ARPX)	3,489
153. U.S. Rail Services, Inc. (WEIX)	14,953
154. U.S. Rail Services, Inc. (BFGX)	6,018
155. Virginia Chemicals, Inc.	15,550
156. Vulcan Materials Company	34,786
157. Wagner Mills, Inc.	15,589
158. West Central Cooperative	30,303
159. Western Rail Leasing Corp.	73,993
160. Westinghouse Electric Corp.	18,107
161. Weyerhaeuser Company	73,329
162. WFIX Partners	84,900
163. Wilson Propane (Burke Energy Corp.)	4,444
164. ZIP Transportation Company	79,879
	16,586,455

* Value includes penalty

RAILROAD CAR COMPANIES OVER $500,000 MARKET VALUATION BY COUNTIES

County	ACF Industries Inc	ADM Transp. Co.	Bennett Lumber	CGTX Inc	The Dow Chemical Company	Evans Railcar Leasing	Farmland
Ada	79,611		5,618	66,076	21,423	42,675	21,788
Adams	42,802		3,020	35,525	11,518	22,944	11,714
Bannock	109,457		7,724	90,848	29,454	58,673	29,956
Bear Lake	48,187		3,400	39,994	12,967	25,830	13,187
Benewah	10,151		716	8,425	2,732	5,442	2,778
Bingham	117,873		8,318	97,833	31,718	63,184	32,259
Blaine	61,820		4,362	51,310	16,635	33,138	16,919
Boise	31,503		2,223	26,147	8,477	16,887	8,622
Bonner	92,018	326,820	135,737	112,758	31,668	137,001	11,980
Bonneville	53,356		3,765	44,284	14,357	28,601	14,602
Boundary	39,367	107,864	44,799	118,510	10,452	49,137	3,954
Butte	36,496		2,575	30,291	9,821	19,563	9,988
Camas	23,412		1,652	19,431	6,300	12,550	6,407
Canyon	94,235		6,650	78,214	25,358	50,514	25,790
Caribou	72,726		5,132	60,362	19,570	38,984	19,903
Cassia	48,275		3,407	40,068	12,990	25,877	13,212
Clark	37,368		2,637	31,015	10,055	20,031	10,227
Clearwater	45,325	186,237	77,349		18,046	74,970	6,827
Custer	12,927		912	10,729	3,479	6,929	3,538
Elmore	67,950		4,795	56,397	18,285	36,424	18,596
Franklin	26,825		1,893	22,264	7,218	14,379	7,341
Fremont	51,512		3,635	42,754	13,861	27,612	14,097
Gem	39,860		2,813	33,083	10,726	21,366	10,909
Gooding	47,265		3,335	39,229	12,718	25,336	12,935
Idaho	38,096	156,534	65,013		15,168	63,013	5,738
Jefferson	50,227		3,544	41,688	13,516	26,923	13,746
Jerome	38,702		2,731	32,122	10,414	20,746	10,592
Kootenai	88,519	135,969	59,712	124,013	25,532	83,493	17,552
Latah	66,036	261,504	108,778	1,986	25,983	106,552	10,241
Lemhi							
Lewis	13,584	55,817	23,182		5,408	22,469	2,046
Lincoln	89,292		6,301	74,111	24,028	47,864	24,437
Madison	33,514		2,365	27,816	9,018	17,965	9,172
Minidoka	51,512		3,635	42,754	13,861	27,612	14,097
NezPerce	52,926	213,316	88,667	839	20,942	86,413	8,096
Oneida	13,476		951	11,185	3,626	7,224	3,688
Owyhee	15,193		1,072	12,610	4,088	8,144	4,158
Payette	25,844		1,824	21,450	6,954	13,853	7,073
Power	39,359		2,777	32,668	10,591	21,098	10,772
Shoshone	42,429		2,994	35,216	11,417	22,744	11,612
Teton	10,642		751	8,832	2,864	5,704	2,912
Twin Falls	68,999		4,869	57,268	18,567	36,986	18,883
Valley	23,559		1,662	19,554	6,339	12,628	6,447
Washington	75,159		5,304	62,381	20,224	40,288	20,569
TOTALS	2,127,389	1,444,061	722,599	1,762,040	608,368	1,529,766	529,360

RAILROAD CAR COMPANIES OVER $500,000 MARKET VALUATION BY COUNTIES

General American Transp.	MBF Industries	Monsanto Company	North American Car	Pullman Leasing	Railbox Co.	Richmond Leasing
153,880	224,284	36,851	193,547	125,664	67,042	25,017
82,732	120,583	19,812	104,058	67,561	36,044	13,450
211,568	308,366	50,666	266,107	172,774	92,176	34,396
93,139	135,753	22,305	117,149	76,061	40,579	15,142
19,621	28,598	4,699	24,679	16,023	8,549	3,190
227,834	332,074	54,562	286,565	186,057	99,263	37,041
119,490	174,161	28,616	150,293	97,580	52,060	19,427
60,892	88,752	14,582	76,589	49,727	26,529	9,900
170,930			391,840	224,415	202,992	15,302
103,130	150,315	24,698	129,715	84,220	44,932	16,767
107,751			204,931	129,670	145,512	5,050
70,542	102,816	16,893	88,726	57,607	30,734	11.469
45,252	65,956	10,837	56,917	36,954	19,715	7,357
182,146	265,482	43,620	229,100	148,747	79,357	29,613
140,571	204,887	33,664	176,808	114,796	61,244	22,854
93,310	136,002	22,346	117,364	76,200	40,653	15,170
72,229	105,276	17,297	90,848	58,985	31,469	11,743
56,828			163,530	83,933	53,616	8,720
24,986	36,418	5,984	31,427	20,405	10,886	4,062
131,339	191,430	31,453	165,196	107,256	57,222	21,353
51,849	75,572	12,417	65,215	42,342	22,590	8,430
99,566	145,120	23,844	125,232	81,309	43,379	16,187
77,044	112,294	18,450	96,905	62,917	33,567	12,526
91,357	133,156	21,878	114,908	74,606	39,802	14,853
47,764			137,449	70,547	45,065	7,329
97,083	141,500	23,249	122,109	79,281	42,297	15,783
74,807	109,033	17,915	94,091	61,090	32,592	12,162
184,494	129,370	21,256	310,921	192,516	160,778	20,797
84,420	6,742	1,108	235,438	121,632	77,299	12,996
17,032			49,011	25,155	21,614,319	2,613
172,591	251,556	41,332	217,082	140,944	75,194	28,060
64,779	94,416	15,513	81,477	52,900	28,223	10,532
99,566	145,120	23,844	125,232	81,309	43,379	16,187
67,043	2,846	468	189,763	97,732	62,262	10,305
26,048	37,966	6,238	32,763	21,272	11,349	4,235
29,366	42,801	7,032	36,935	23,981	12,794	4,774
49,954	72,809	11,963	62,831	40,794	21,764	8,121
76,077	110,885	18,219	95,689	62,127	33,145	12,369
82,011	119,533	19,640	103,152	66,973	35,730	13,333
20,569	29,980	4,926	25,872	16,797	8,962	3,344
133,368	194,387	31,939	167,747	108,913	58,105	21,683
45,536	66,371	10,905	57,275	37,187	19,839	7,403
145,273	211,739	34,790	182,722	118,635	63,292	23,618
4,005,767	4,904,349	805,811	5,795,208	3,615,594	23,786,300	614,663

RAILROAD CAR COMPANIES OVER $500,000 MARKET VALUATION BY COUNTIES

Shell Oil	Trailer Train	Transp. Corp. of America	Trinity Indust.	Union Tank Car	Xtra Inc.	GRAND TOTAL MKT. VALUE
21,539	578,092	26,544	43,563	149,332	17,338	1,899,884
11,580	310,804	14,271	23,421	80,286	9,322	1,021,447
29,614	794,814	36,495	59,895	205,315	23,838	2,612,136
13,037	349,903	16,066	26,368	90,387	10,494	1,149,948
2,747	73,713	3,385	5,555	19,041	2,211	242,255
31,890	855,921	39,301	64,499	221,100	25,671	2,812,963
16,725	448,899	20,612	33,828	115,959	13,464	1,475,298
8,523	228,758	10,504	17,239	59,093	6,861	751,808
25,020	827,858	138,861	68,081	390,983	92,956	3,397,220
14,435	387,436	17,790	29,196	100,082	11,620	1,273,301
26,297	314,768	60,707	22,469	305,866	30,679	1,727,783
9,874	265,009	12,168	19,970	68,457	7,948	870,947
6,334	170,002	7,806	12,811	43,915	5,099	558,707
25,495	684,281	31,420	51,565	176,762	20,523	2,248,872
19,676	528,096	24,248	39,796	136,417	15,839	1,735,573
13,061	350,544	16,096	26,416	90,552	10,514	1,152,057
10,110	271,348	12,459	20,448	70,094	8,138	891,777
	438,920	67,371	38,795	83,040	52,971	1.456,478
3,497	93,868	4,310	7,074	24,248	2,815	308,494
18,384	493,411	22,656	37,182	127,457	14,799	1,621,585
7,257	194,786	8,944	14,678	50,317	5,842	640,159
13,936	374,047	17,175	28,187	96,623	11,219	1,229,295
10,784	289,438	13,290	21,811	74,767	8,681	951,231
12,787	343,209	15,759	25,863	88,657	10,294	1,127,947
	368,917	56,626	32,608	69,796	44,523	1,224,186
13,589	364,717	16,746	27,484	94,213	10,939	1,198,634
10,471	281,034	12,904	21,178	72,596	8,429	923,609
31,484	697,793	80,217	53,452	333,603	48,674	2,800,145
648	633,685	95,396	55,784	121,089	74,900	2,102,217
	131,548	20,192	11,627	24,888	15,876	22,034,767
24,158	648,386	29,771	48,860	167,490	19,447	2,130,904
9,067	243,358	11,174	18,339	62,864	7,299	799,791
13,936	374,047	17,175	28,187	96,623	11,219	1,229,295
273	510,075	77,503	44,989	97,009	60,893	1,692,360
3,646	97,856	4,493	7,374	25,278	2,935	321,603
4,110	110,320	5,065	8,313	28,498	3,309	362,563
6,992	187,664	8,617	14,142	48,477	5,628	616,754
10,649	285,805	13,123	21,537	73,829	8,572	939,291
11,479	308,097	14,147	23,217	79,587	9,241	1,012,552
2,879	77,274	3,548	5,823	19,961	2,318	253,958
18,668	501,032	23,006	37,756	129,426	15,027	1,646,629
6,374	171,070	7,855	12,891	44,191	5,131	562,217
20,334	545,758	25,059	41,127	140,979	16,369	1,793,620
541,359	16,206,361	1,160,855	1,253,398	4,599,147	789,865	76,802,260

CLASS 3. OPERATING PROPERTIES
ELECTRIC POWER COMPANIES

Name of Company	County	TRANSMISSION Miles	TRANSMISSION Allocation Per Mile	TRANSMISSION Estimated Mkt. Value	DISTRIBUTION Miles	DISTRIBUTION Allocation Per Mile	DISTRIBUTION Estimated Mkt. Value	Microwave Estimated Market Val.	Leased Equipment Market Val.	TOTAL ESTIMATED MARKET VALUE
Citizens Utilities	Shoshone				149.25	3758.793903	560,999			560,999
Idaho Power Company	Ada	1,184.34	14734.418680	17,450,561	6,521.16	5756.985875	37,542,226	421,536	1,968,540	57,382,863
	Adams	387.05	30083.289446	11,643,737	721.65	2659.660514	1,919,344	78,637		13,641,718
	Bannock	185.25	6557.648205	1,214,804	2,051.12	5053.994135	10,366,348	105,438	55,670	11,742,260
	Bear Lake	117.03	13631.359993	1,595,278						1,595,278
	Bingham	770.43	6666.051088	5,135,725	4,828.15	2982.587946	14,400,381	2,139	6,200	19,544,445
	Blaine	470.25	20877.371058	9,817,583	1,787.21	3931.724201	7,026,816	3,050	5,560	16,853,009
	Boise	71.46	27558.162469	1,969,306	1,017.85	3311.934755	3,371,052	28,737		5,369,095
	Bonneville	42.45	1572.629211	66,758						66,758
	Butte	18.33	6440.319694	118,051						118,051
	Camas	36.21	3233.605634	117,088	145.53	3441.146636	500,790			617,878
	Canyon	586.53	3832.567405	2,247,915	5,742.30	3482.110581	19,995,323	6,564	9,530	22,259,332
	Caribou	111.27	13598.139570	1,513,064				3,640		1,516,704
	Cassia	200.49	3119.252531	625,378	1,590.45	2793.824106	4,443,437	67,237	520	5,136,572
	Clark	110.88	1569.338745	174,008						174,008
	Elmore	1,380.39	8064.421403	11,132,046	2,502.79	3479.442147	8,708,313	90,458	4,230	19,935,047
	Gem	480.30	5074.012784	2,437,048	1,218.18	3473.562889	4,231,424	85,205	4,310	6,757,987
	Gooding	607.80	27023.817785	16,425,076	2,277.26	2967.592264	6,757,979	623,442	4,500	23,810,997
	Idaho				156.68	2376.143860	372,294	549,916		922,210
	Jefferson	92.22	1588.524181	146,493						146,493
	Jerome	850.50	23297.622340	19,814,627	2,677.17	3372.300597	9,028,221	60,939	4,570	28,908,357
	Lemhi	244.74	5832.382610	1,427,417	1,226.10	2732.407349	3,350,204	472,366	1,060	5,251,047
	Lincoln	443.04	18368.307444	8,137,894	1,118.89	2750.220969	3,077,194	1,433	260	11,216,781
	Minidoka	388.41	17926.795860	6,962,946	1,616.95	2999.065753	4,849,339	35,495	5,480	11,853,260
	Oneida				112.16	2518.280314	282,450			282,450
	Owyhee	253.44	25295.949574	6,411,005	2,525.39	2643.673563	6,676,306	2,718	16,180	13,106,209
	Payette	247.41	7708.412433	1,907,138	1,535.71	3343.378952	5,134,460	44,023	13,990	7,099,611
	Power	723.15	84784.291005	61,311,760	2,160.41	3560.122921	7,691,325	381,364	10,110	69,394,559
	Twin Falls	850.37	15687.731928	13,340,376	4,937.60	3833.665789	18,929,108	194,721	8,920	32,473,125
	Valley	353.07	7650.428272	2,701,136	1,348.26	3447.421662	4,648,020	14,050	8,450	7,371,656
	Washington	812.88	90445.569112	73,521,394	1,395.55	2226.022321	3,106,525	107,524	690	76,736,133
	TOTAL:	12,019.69		279,365,612	51,214.52		186,408,879	3,380,632	2,128,770	471,283,893

CLASS 3. OPERATING PROPERTIES
ELECTRIC POWER COMPANIES

Name of Company	County	TRANSMISSION Miles	TRANSMISSION Allocation Per Mile	TRANSMISSION Estimated Mkt. Value	DISTRIBUTION Miles	DISTRIBUTION Allocation Per Mile	DISTRIBUTION Estimated Mkt. Value	Microwave Estimated Market Val.	Leased Equipment Market Val.	TOTAL ESTIMATED MARKET VALUE
Pacific Power & Light	Ada	84.30	69839.713879	5,887,487						5,887,487
	Bannock	192.43	23378.647716	4,498,753				6,345		4,505,098
	Bear Lake	211.38	23378.649068	4,941,778						4,941,778
	Bonner	102.16	5148.203211	525,940	1,240.32	5012.339437	6,216,904		4,000	6,746,844
	Canyon	8.70	69839.735632	607,605						607,605
	Elmore	182.10	69839.708072	12,717,810						12,717,810
	Franklin	102.48	23378.648419	2,395,843						2,395,843
	Gooding	44.40	69839.716892	3,100,883						3,100,883
	Jerome	29.10	450152.642955	13,099,441						13,099,441
	Owyhee	87.60	69839.70114 2	6,117,957						6,117,957
	Power	163.25	23378.648882	3,816,564						3,816,564
	Twin Falls	20.70	69839.707729	1,445,681						1,445,681
TOTAL:		1,228.60		59,155,742	1,240.32		6,216,904	6,345	4,000	65,382,991
Utah Power & Light	Bannock	346.95	13666.171004	4,741,478	773.00	3130.215783	2,419,656	49,555	22,570	7,233,259
	Bear Lake	508.26	7914.800614	4,022,776	946.82	2987.658921	2,828,775	4,977	26,070	6,882,598
	Bingham	400.52	18915.519883	7,577,368	904.02	3487.898653	3,153,130	119,844	24,210	10,874,552
	Bonneville	334.23	8750.256620	2,924,598	2,070.20	3103.420438	6,424,700	127,077		9,476,375
	Butte	315.53	9260.022470	2,921,814	489.31	3223.293801	1,577,189	494	15,570	4,515,067
	Caribou	543.30	22140.580968	12,028,977	1,164.81	2846.108516	3,315,175	186,133	210	15,530,495
	Clark	170.55	4107.423923	700,521	555.26	3101.913680	1,722,368			2,422,889
	Franklin	641.03	13039.958067	8,359,004	1,248.39	3416.954133	4,265,691	111,476	42,240	12,778,411
	Fremont	94.29	11937.372468	1,125,574	984.69	2964.431852	2,919,046	1,021	6,910	4,052,551
	Jefferson	582.15	8596.946320	5,004,712	2,612.65	3265.648740	8,531,997	96,751	26,590	13,660,050
	Lemhi				40.93	2601.162717	106,465			106,465
	Madison	214.38	3549.598750	760,962	1,234.92	3872.694644	4,782,468	181,905	35,160	5,760,495
	Oneida	240.72	4075.508308	981,056	730.91	2778.832592	2,031,076	7,039	8,950	3,028,121
	Power	225.97	17611.062663	3,979,571				732		3,980,303
	Teton				68.57	2600.984541	178,349			178,349
TOTAL:		4,617.95		55,128,411	13,824.48		44,256,085	887,004	208,480	100,479,980
Washington Water Power	Benewah	106.35	6590.255101	700,873	436.90	6770.176265	2,957,890		69,780	3,728,543
	Bonner	258.03	87795.846762	22,653,962	94.05	5018.922488	472,029			23,125,991
	Boundary							5,880		5,880
	Clearwater	155.58	6978.592878	1,085,729	381.46	9792.383028	3,735,402		150	4,821,281
	Idaho	170.43	4611.197266	785,886	928.66	6806.746796	6,321,153		130	7,107,169
	Kootenai	577.95	19555.723471	11,302,230	2,146.35	8600.010040	18,458,631		80	29,760,941
	Latah	408.90	6296.157398	2,574,498	1,019.86	7709.107358	7,862,210		80	10,436,788
	Lewis	173.40	5232.388812	907,296	345.45	5655.725025	1,953,770		40	2,861,106
	NezPerce	390.69	19482.719803	7,611,703	941.87	8999.737374	8,476,582		80	16,088,365
	Shoshone	310.35	11077.793201	3,437,993	952.56	8244.914179	7,853,775		160	11,291,928
TOTAL:		2,551.68		51,060,170	7,247.16		58,091,442	5,880	70,500	109,227,992
GRAND TOTAL TO ALL POWER COMPANIES:		20,417.92		444,709,935	73,675.73		295,534,309	4,279,861	2,411,750	746,935,855

CLASS 3. OPERATING PROPERTY
TELEPHONE & TELEGRAPH COMPANIES ESTIMATED MARKET VALUE BY COUNTIES

COUNTY	AMERICAN TEL & TEL	CONT. TEL CO. OF THE WEST	GENERAL TELEPHONE OF THE N.W.	MOUNTAIN BELL	PACIFAC N.W. BELL	WESTERN UNION	OTHER INDEPENDENT TEL. CO'S	EST. MKT. VAL.(ASSMT. AND TAX PURPOSES)
ADA	8,327,696			101,544,249		396,598		110,268,543
ADAMS		309,081		1,042,295		490	1,208,833	2,560,699
BANNOCK	373,488			27,910,501		119,135	534	24,402,658
BEAR LAKE				3,704,378		852		3,705,230
BENEWAH			3,933,963			838		3,934,301
BINGHAM	703,603	1,754,077		11,056,301		8,371		13,522,352
BLAINE		138,932		10,547,522		11,990	19,088	10,717,432
BOISE		1,417,997		1,209,652				2,627,649
BONNER			17,169,403			7,354		17,176,757
BONNEVILLE				30,196,470		74,619	313,262	30,584,351
BOUNDARY			5,499,435			453		5,499,388
BUTTE				2,885,307		140		2,885,447
CAMAS		707,079		3,297			1,651	712,027
CANYON	329,870	3,289,175		35,619,831		55,415		39,294,391
CARIBOU				2,542,510		3,870	358,438	2,904,818
CASSIA	837,911			7,526,081		33,785	2,062,639	10,460,416
CLARK	338,425			93,331			294,251	726,007
CLEARWATER			6,685,364			904	2,666	6,688,934
CUSTER				981,175			1,772,617	2,753,792
ELMORE	443,157	602		6,832,607		46,069	429,390	7,751,825
FRANKLIN				2,550,856		1,140		2,551,996
FREMONT				5,454,650				5,454,650
GEM		261,473		4,271,711		5,197		4,538,371
GOODING				3,397,029		1,686		3,398,715
IDAHO		1,477,953			4,542,241	430	99,300	6,119,924
JEFFERSON				4,195,639		1,560	717,749	4,914,948
JEROME	515,900			6,294,432		7,875	79,062	6,897,269
KOOTENAI	546,144		58,983,147			47,934		59,577,225
LATAH			16,897,507		120,628	12,906	805,751	17,836,792
LEMHI	713,265			219,566		1,436	2,546,382	3,480,649
LEWIS			54,100		1,420,673	1,220		1,475,993
LINCOLN				1,065,397			284,200	1,349,597
MADISON				6,603,104		5,668		6,608,772
MINIDOKA				1,412,406		5,202	3,194,316	4,611,926
NEZPERCE			503,513		19,867,459	21,206	507,683	20,899,861
ONEIDA	338,349			990,467			544,404	1,873,220
OWYHEE	439,876	2,728,319		186,762		1,376	2,324,286	5,680,619
PAYETTE	343,749	17,176		3,584,321		1,931	813,600	4,760,777
POWER	1,693,567			3,048,105		1,326	1,243,603	5,976,601
SHOSHONE			9,517,025			9,708		9,526,733
TETON				1,653,751				1,653,751
TWIN FALLS				20,542,434		53,888	1,935,026	22,531,348
VALLEY		5,220,137		174,510		3,269		5,397,916
WASHINGTON				2,133,249		1,281	2,226,166	4,360,696
TOTAL:	15,935,000	17,322,001	115,243,457	311,473,996	25,951,001	946,002	23,784,999	514,656,356

CLASS 3. OPERATING PROPERTY

TELEPHONE AND TELEGRAPH COMPANIES

Name of Company	Miles	Rate Per Mile	Estimated Market Value	Est.Mkt.Val (Assmt.&Tax Purposes)
Albion Telephone Company	16,271.57	152.5888410	2,482,859	
Leased Equip.			140	2,482,999
American Tel & Tel (Micro)			15,929,040	
Leased Equip.			5,950	15,934,990
Blackfoot Telephone Company	132.91	747.1221130	99,300	99,300
Cambridge Telephone Company	7,133.99	354.1234740	2,526,313	
(Microwave)			81,605	
Leased Equip.			80	2,607,998
Continental Tel Co of West	101,696.67	163.1191110	16,588,662	
(Microwave)			705,695	
Leased Equip.			27,630	17,321,987
Custer Telephone Co-op	25,409.63	69.7104310	1,771,316	
(Microwave)			191,682	1,962,998
Farmers Mutual Telephone Co.	8,529.32	95.2115760	812,090	
Leased Equip.			1,510	813,600
Filer Mutual Telephone Co.	13,437.32	143.8530900	1,933,000	1,933,000
Gem State Utilities	14,520.53	200.0615680	2,904,998	2,904,998
General Tel Co of the N.W.	546,894.98	210.4879980	115,114,824	
(Microwave)			3,900,490	
Leased Equip.			228,120	119,243,434
Inland Telephone Company	4,087.93	81.1168490	331,599	331,599
Lemhi Telephone Company	5,729.10	327.0407040	1,873,648	
(Microwave)			474,990	
Leased Equip.			7,360	2,355,998
Midvale Telephone Exchange	4,143.06	199.6109160	827,000	827,000
Mountain Bell	3,743,648.00	80.4239880	301,079,087	
(Microwave)			9,487,103	
Leased Equip.			907,760	311,473,950
Mud Lake Telephone Coop.	4,983.30	203.0521940	1,011,869	
Leased Equip.			130	1,011,999
Pacific Northwest Bell	315,918.69	81.2557490	25,670,208	
(Microwave)			230,489	
Leased Equip.			50,300	25,950,997
Potlatch Telephone Company	3,434.60	104.6410060	359,399	359,399
Project Mutual Tel Coop Assn	56,456.26	60.1223950	3,394,283	
(Microwave)			22,044	
Leased Equip.			670	3,416,997
Rockland Telephone Co.	7,567.92	170.4563470	1,289,998	1,289,998
Rural Telephone Company	229.86	379.3613500	87,199	
Leased Equip.			3,000	90,199
Silver Star Telephone Co.	248.30	2705.1953280	671,699	671,699
Troy Telephone Company	2,845.33	219.3278110	624,060	
Leased Equip.			1,040	625,100
TOTAL:	4,883,319.27		513,710,239	513,710,239
Western Union Telegraph Co.			945,967	945,967
GRAND TOTAL ALL TELEPHONE & TELEGRAPH COMPANIES			514,656,206	514,656,206

MOBILE RADIO TELEPHONE SERVICES

County	Blue Mtn Mobile Phone Co	Central Mobile & Pag. Serv	CdA Answer. Service	Idaho Paging	Idaho Tel-Radio Service	Intermtn. Mobilfone Inc.	Mobilfone Northwest	Radio Paging Service	Telanswer of Idaho Falls	Telanswer Inc.	Tel-Car Inc.	Est. Mkt. Value (Assmt. & Tax Purposes)
Ada					4,000			261,000		163,728	446,138	874,866
Bannock									26,803		130,996	157,799
Bingham						10,276			6,851			17,127
Blaine											8,073	8,073
Boise										20,346	9,576	29,922
Bonner	230,000											230,000
Bonneville						70,197			87,657			157,854
Butte									7,068			7,068
Camas											6,648	6,648
Canyon				170,000						10,926	2,889	183,815
Cassia											6,037	6,037
Clark									1,621			1,621
Elmore											1,597	1,597
Gem											2,200	2,200
Jefferson						39,960						39,960
Jerome											4,596	4,596
Kootenai			127,500									127,500
Madison						4,567						4,567
Nez Perce		63,500					1,000					64,500
Twin Falls											164,250	164,250
TOTAL:	230,000	63,500	127,500	170,000	4,000	125,000	1,000	261,000	130,000	195,000	783,000	2,090,000

CLASS 3. OPERATING PROPERTY

PIPELINE COMPANIES

Name of Company	Miles	Rate Per Mile	Est. Mkt. Value (Assessment and Tax Purposes)
Chevron Pipeline Company			
8" line	553.61	29228.157006	$16,181,000
Northwest Pipeline Company			
3" line	1.92	7028.645833	13,495
4" line	6.38	9371.473354	59,791
6" line	52.83	14057.315919	742,648
12" line	4.94	28114.574899	138,886
16" line	97.49	37486.193456	3,654,529
22" line	385.77	51543.512974	19,883,941
24" line	174.45	294874.525652	51,440,861
Microwave			15,739
Leased Equipment			13,110
TOTAL:	723.78		$75,963,000
Pacific Gas Transmission			
36" line	118.47	193204.676289	22,888,958
42" line	40.82	577576.237139	23,576,662
Microwave			165,330
Leased Equipment			1,050
TOTAL:	159.29		$46,632,000
Pacific Interstate Trans.			
24" line	174.45	147750.071654	25,775,000
Yellowstone Pipeline Co.			
10" line	79.22	37730.371118	2,989,000
GRAND TOTAL ALL PIPELINE COMPANIES:			$167,540,000

GAS DISTRIBUTION COMPANIES

Name of Company	Miles	Rate Per Mile	Est. Mkt. Value (Assessment and Tax Purposes)
Intermountain Gas Co.	3,093.20	19674.982866	$60,858,657
Situs & Leased Equip.			82,343
TOTAL:	3,093.20		$60,941,000
Washington Water Power Co.	468.67	24804.233256	11,625,000
GRAND TOTAL ALL GAS DISTRIBUTION COMPANIES:			$72,566,000

CLASS 3. OPERATING PROPERTY

WATER COMPANIES

Name of Company	*Miles	Rate Per Mile	Est. Mkt. Value (Assessment and Tax Purposes)
Barber Water Corporation	2.89	31903.114187	$ 92,200
Boise Water Corporation	1240.85	21489.986703	26,665,850
" " (leased equipment			150
Brian Water Corporation	.95	21263.157895	20,200
Capitol Securities Water Corp.	39.27	7764.196588	304,900
Citizens Utilities	68.72	15584.982538	1,071,000
Clearview Water Corp.	.16	19375.000000	3,100
Eagle Ranch Water Company	15.48	32241.602067	499,100
East Moreland Water Co.	.60	11500.000000	6,900
Falls Water Company	23.47	3476.778867	81,600
Hayden Pines Water Co.	63.24	9003.795066	569,400
Hillcrest Water Company	.63	19523.809524	12,300
Howard Waterworks, Inc.	5.10	17019.607843	86,800
Ketchum Springs Water Supply	10.44	26465.517241	276,300
Murray Waterworks	1.40	2142.857143	3,000
Picabo Livestock Company	2.22	2252.252252	5,000
South County Water	99.98	15996.599320	1,599,340
So. Co. Water (leased equipment)			1,660
Sunset Heights Water Co.	6.64	5451.807229	36,200
Troy Hoffman Water Co.	4.30	5813.953488	25,000
Warm Springs Mesa, Inc.	11.92	20620.805369	245,800
TOTAL:	1,598.26		$31,605,800

*Based on 3" equivalent pipeline

WATER TRANSPORTATION COMPANIES

Name of Company	Est. Mkt. Value (Assessment and Tax Purposes)
Columbia Marine Lines	$ 580,760
Knappton Towboat Company	598,669
Lafferty Transportation Co.	994,000
North Pacific Grain Growers	62,560
Shaver Transportation Co.	133,709
The Mirene Company	8,706
Tidewater Barge Lines	548,605
Bob Gregg Guide Service	10,600
Rivers Navigation	38,669
Snake River Outfitters	19,500
TOTAL:	$2,995,778

CLASS 3. OPERATING PROPERTY

PIPELINE, GAS DISTRIBUTION AND WATER COMPANIES ESTIMATED MKT. VALUE BY COUNTIES

County	PIPELINE COMPANIES					GAS DISTRIBUTION		WATER	EST.MKT.VAL. (Assmt.& Tax Purposes)
	Chevron Pipeline	Northwest Pipeline	Pac. Gas Trans.	Pac. Inst. Trans.	Yellowst Pipeline	Intermtn. Gas	Washington Water Pwr.	Various Comp.	
Ada	1,801,039	11,903,917		5,075,215		17,290,805		29,444,600	65,515,576
Bannock	125,681	2,076,781				4,545,122			6,747,584
Bear Lake		2,390,073				432,456			2,822,529
Bingham						4,857,163		6,900	4,864,063
Blaine						3,488,571		281,300	3,769,871
Boise		720							720
Bonner			25,737,444				622,834		26,360,278
Bonneville						4,627,009		81,600	4,708,609
Boundary			16,068,124				316,750		16,384,874
Canyon	133,280	5,109,666		2,179,314		5,430,685			12,852,945
Caribou		1,264,362				1,145,084			2,409,446
Cassia	4,261,758	6,576,728		2,077,366		1,084,288			14,000,140
Clark				8,938,879					8,938,879
Elmore	3,715,191	21,580,843				1,199,781			26,495,815
Fremont						738,205			738,205
Gem	230,902	855,137		364,943		883,997			2,334,979
Gooding						1,472,279			1,472,279
Jefferson						1,056,153			1,056,153
Jerome						2,107,018			2,107,018
Kootenai		560,981	4,826,432		1,499,782		3,436,875	681,200	11,005,270
Latah		2,999					2,614,614		2,617,613
Lemhi								36,200	36,200
Lincoln						1,502,382			1,502,382
Madison						1,675,128			1,675,128
Minidoka						1,309,370			1,309,370
Nez Perce		142,260					2,663,975		2,806,235
Oneida	833,587								833,587
Owyhee		3,010,141				27,151			3,037,292
Payette	557,966	7,288,308		3,108,661		1,206,470			12,161,405
Power	1,233,721	2,095,600				757,684			4,087,005
Shoshone		143,975			1,489,218		1,969,952	1,074,000	4,677,145
Twin Falls	3,287,875	10,960,509		4,030,622		3,537,559			21,816,565
Washington						566,640			566,640
TOTAL:	16,181,000	75,963,000	46,632,000	25,775,000	2,989,000	60,941,000	11,625,000	31,605,800	271,711,800

CLASS 3. OPERATING PROPERTY - SUMMARY OF UTILITIES ESTIMATED MARKET VALUE

County	Railroads	Railroad Car Companies	Power Companies	Telephone and Telegraph	Mobile Radio Tel. Co's
Ada	14,122,497	1,899,884	63,270,350	110,268,543	874,866
Adams	1,352,099	1,021,447	13,641,718	2,560,689	
Bannock	30,766,151	2,612,136	23,480,617	28,402,658	157,799
Bear Lake	19,081,104	1,149,948	13,419,654	3,705,230	
Benewah	3,722,466	242,255	3,728,543	3,934,801	
Bingham	7,676,013	2,812,963	30,418,997	13,522,352	17,127
Blaine	7,496,504	1,475,298	16,853,009	10,717,432	8,073
Boise	1,178,851	751,808	5,369,095	2,627,649	29,922
Bonner	20,498,029	3,397,220	29,872,835	17,176,757	230,000
Bonneville	3,207,479	1,273,301	9,543,133	30,584,351	157,854
Boundary	14,657,739	1,727,783	5,880	5,499,888	
Butte	1,088,833	870,947	4,633,118	2,885,447	7,068
Camas	1,018,188	558,707	617,878	712,027	6,648
Canyon	17,390,428	2,248,872	22,866,937	39,294,391	183,815
Caribou	17,960,653	1,735,573	17,047,199	2,904,818	
Cassia	1,858,226	1,152,057	5,136,572	10,460,416	6,037
Clark	3,627,888	891,777	2,596,897	726,007	1,621
Clearwater	2,213,795	1,456,478	4,821,281	6,688,934	
Custer	385,671	308,494		2,753,792	
Elmore	26,921,562	1,621,585	32,652,857	7,751,825	1,597
Franklin	3,255,646	640,159	15,174,254	2,551,996	
Fremont	1,692,341	1,229,295	4,052,551	5,454,650	
Gem	1,571,422	951,231	6,757,987	4,538,371	2,200
Gooding	11,136,114	1,127,947	26,911,880	3,398,715	
Idaho	1,512,121	1,224,186	8,029,379	6,119,924	
Jefferson	3,677,407	1,198,634	13,806,543	4,914,948	39,960
Jerome	1,266,472	923,609	42,007,798	6,897,269	4,596
Kootenai	14,823,685	2,800,145	29,760,941	59,577,225	127,500
Latah	3,875,445	2,102,217	10,436,788	17,836,792	
Lemhi			5,357,512	3,480,649	
Lewis	634,833	22,034,767	2,861,106	1,475,993	
Lincoln	19,468,606	2,130,904	11,216,781	1,349,597	
Madison	1,167,687	799,791	5,760,495	6,608,772	4,567
Minidoka	8,129,311	1,229,295	11,853,260	4,611,926	
NezPerce	6,161,388	1,692,360	16,088,365	20,899,861	64,500
Oneida	446,517	321,603	3,310,571	1,873,220	
Owyhee	445,823	362,563	19,224,166	5,680,619	
Payette	3,897,174	616,754	7,099,611	4,760,777	
Power	15,557,010	939,291	77,191,426	5,976,601	
Shoshone	3,635,717	1,012,552	11,852,927	9,526,733	
Teton	652,103	253,958	178,349	1,653,751	
Twin Falls	3,075,110	1,646,629	33,918,806	22,531,348	164,250
Valley	886,352	562,217	7,371,656	5,397,916	
Washington	12,074,010	1,793,620	76,736,133	4,360,696	
TOTAL:	315,266,470	76,802,260	746,935,855	514,656,356	2,090,000

CLASS 3. OPERATING PROPERTY - SUMMARY OF UTILITIES ESTIMATED MARKET VALUE

County	Pipeline Companies	Gas Dist. Companies	Water Companies	Water Transp. Companies	Est.Mkt. Value (Assmt. and Tax Purposes)
Ada	18,780,171	17,290,805	29,444,600		255,951,716
Adams					18,575,953
Bannock	2,202,462	4,545,122			92,166,945
Bear Lake	2,390,073	432,456			40,178,465
Benewah				357,840	11,985,905
Bingham		4,857,163	6,900		59,311,515
Blaine		3,488,571	281,300		40,320,187
Boise	720				9,958,045
Bonner	25,737,444	622,834			97,535,119
Bonneville		4,627,009	81,600		49,474,727
Boundary	16,068,124	316,750			38,276,164
Butte					9,485,413
Camas					2,913,448
Canyon	7,422,260	5,430,685			94,837,388
Caribou	1,264,362	1,145,084			42,057,689
Cassia	12,915,852	1,084,288			32,613,448
Clark					7,844,190
Clearwater					15,180,488
Custer					3,447,957
Elmore	34,234,913	1,199,781			104,384,120
Franklin					21,622,055
Fremont		738,205			13,167,042
Gem	1,450,982	883,997			16,156,190
Gooding		1,472,279			44,046,935
Idaho					16,885,610
Jefferson		1,056,153			24,693,645
Jerome		2,107,018			53,206,762
Kootenai	6,887,195	3,436,875	681,200	636,160	118,730,926
Latah	2,999	2,614,614			36,868,855
Lemhi			36,200		8,874,361
Lewis					27,006,699
Lincoln		1,502,382			35,668,270
Madison		1,675,128			16,016,440
Minidoka		1,309,370			27,133,162
Nez Perce	142,260	2,663,975		2,001,778	49,714,487
Oneida	833,587				6,785,498
Owyhee	3,010,141	27,151			28,750,463
Payette	10,954,935	1,206,470			28,535,721
Power	3,329,321	757,684			103,751,333
Shoshone	1,633,193	1,969,952	1,074,000		30,705,074
Teton					2,738,161
Twin Falls	18,279,006	3,537,559			83,152,708
Valley					14,218,141
Washington		566,640			95,531,099
TOTAL:	167,540,000	72,566,000	31,605,800	2,995,778	1,930,458,519
Unallocated Estimated Market Value of Railroad Car Companies having less than $500,000 value each:					16,586,455
GRAND TOTAL ESTIMATED MARKET VALUE:					$1,947,044,974

ESTIMATED MARKET VALUE - STATE OF IDAHO - CLASS 3. OPERATING PROPERTY

(CALENDAR YEARS)

County	1981 Operating Property - Est. Mkt. Val.			1982 Est. Market Value	Difference Col. 2 & 5
	Amount	As Percent of			
		All Op. Prop.	Co. Mkt. Val.	Oper. Prop.	Est. Mkt. Value
(1)	(2)	(3)	(4)	(5)	(6)
Ada	244,212,380	13.7%	6.0%	255,951,716	+11,739,336
Adams	19,035,820	1.1	17.1	18,575,953	- 459,867
Bannock	91,580,086	5.1	7.7	92,166,945	+ 586,859
Bear Lake	41,654,690	2.3	23.3	40,178,465	- 1,476,225
Benewah	11,487,392	.6	5.6	11,985,905	+ 498,513
Bingham	55,779,025	3.1	8.2	59,311,515	+ 3,532,490
Blaine	35,402,003	2.0	5.0	40,320,187	+ 4,918,184
Boise	7,496,119	.4	5.7	9,958,045	+ 2,461,926
Bonner	79,383,609	4.4	9.7	97,535,119	+18,151,510
Bonneville	50,888,007	2.9	3.9	49,474,727	- 1,413,280
Boundary	29,100,294	1.6	16.8	38,276,164	+ 9,175,870
Butte	9,963,182	.6	13.3	9,485,413	- 477,769
Camas	3,032,800	.2	7.9	2,913,448	- 119,352
Canyon	88,751,509	5.0	5.9	94,837,388	+ 6,085,879
Caribou	42,591,227	2.4	13.2	42,057,689	- 533,538
Cassia	29,067,772	1.6	5.1	32,613,448	+ 3,545,676
Clark	7,617,147	.4	18.8	7,844,190	+ 227,043
Clearwater	15,190,141	.9	7.9	15,180,488	- 9,653
Custer	2,800,327	.2	2.0	3,447,957	+ 647,630
Elmore	88,744,140	5.0	24.5	104,384,120	+15,639,980
Franklin	21,790,651	1.2	11.4	21,622,055	- 168,596
Fremont	15,557,638	.9	6.9	13,167,042	- 2,390,596
Gem	15,058,117	.8	7.1	16,156,190	+ 1,098,073
Gooding	43,600,447	2.4	18.9	44,046,935	+ 446,488
Idaho	16,617,379	.9	4.7	16,885,610	+ 268,231
Jefferson	25,157,852	1.4	8.2	24,693,645	- 464,207
Jerome	45,299,598	2.5	12.2	53,206,762	+ 7,907,164
Kootenai	112,984,734	6.3	6.4	118,730,926	+ 5,746,192
Latah	35,727,652	2.0	6.2	36,868,855	+ 1,141,203
Lemhi	7,502,538	.4	5.0	8,874,361	+ 1,371,823
Lewis	6,716,125	.4	4.9	27,006,699	+20,290,574
Lincoln	28,999,518	1.6	28.0	35,668,270	+ 6,668,752
Madison	17,287,624	1.0	4.6	16,016,440	- 1,271,184
Minidoka	24,599,356	1.4	6.4	27,133,162	+ 2,533,806
Nez Perce	47,418,959	2.7	4.8	49,714,487	+ 2,295,528
Oneida	6,938,938	.4	7.0	6,785,498	- 153,440
Owyhee	27,506,474	1.5	8.5	28,750,463	+ 1,243,989
Payette	23,003,680	1.3	8.7	28,535,721	+ 5,532,041
Power	94,294,491	5.3	24.2	103,751,333	+ 9,456,842
Shoshone	30,429,823	1.7	2.2	30,705,074	+ 275,251
Teton	2,917,222	.2	3.1	2,738,161	- 179,061
Twin Falls	73,437,844	4.1	7.2	83,152,708	+ 9,714,864
Valley	12,596,818	.7	4.2	14,218,141	+ 1,621,323
Washington	95,702,505	5.4	33.0	95,531,099	- 171,406
TOTAL	1,784,923,653	100.0%	7.6%*	1,930,458,519	+145,534,866

*Col. 1 ÷ by Total of all County Property - $23,344,337,412

Errata to page 94

ESTIMATED MARKET VALUE, PERCENTAGE AND AMOUNT OF EXEMPTION ALLOWED ELECTRIC POWER AND NATURAL GAS DISTRIBUTION COMPANIES FOR GENERATING AND DELIVERING ENERGY FOR PUMPING WATER FOR IRRIGATION OR DRAINAGE PURPOSES ON LAND IN IDAHO - 1982

	Gross Est. Market Value	Exemption *Amount	Allowed Percent	Net Est. Market Value
Idaho Power Company:	$551,409,930			
Regular Customers		78,103,068	14.16%	
U.S.B.R.		2,023,250	.37	
		80,126,000		471,283,930
Pacific Power & Light Company	65,391,000	8,000	.01	65,383,000
Utah Power & Light Company	131,335,000	30,855,000	23.49	100,480,000
Washington Water Power Co.	109,717,000	489,000	.45	109,228,000
Intermountain Gas Company	61,773,000	832,000	1.35	60,941,000
TOTAL:	$919,625,930	$112,310,000		$807,315,930

*Amount of tax which would have been paid therefrom accrued to the benefit of the individual consumer of the energy in the form of a rebate on pumping charges.

SPECIAL TAXES - RURAL ELECTRICAL ASSOCIATIONS

3½% GROSS RECEIPTS TAX CERTIFIED TO COUNTY TREASURERS, SECTION 63-3503, IDAHO CODE (1981 Tax Due on or Before July 1, 1982)

Name of Company	County	Gross Tax	Rebate to Consumer for Pumping Irrig. Water	Net Tax Allocable to Taxing Dist.
Clearwater Power Company	Benewah			15,614.77
	Clearwater			21,721.58
	Idaho			68.27
	Latah			36,569.39
	Lewis			10,877.67
	NezPerce			32,783.15
	Shoshone			1,664.14
TOTAL:		$120,077.93	$778.96	$119,298.97
East End Mutual Electric Co.	Cassia			2,134.70
	Minidoka			4,037.90
TOTAL:		$10,223.22	$4,050.62	$6,172.60
Fall River Rural Electric	Fremont			37,261.91
	Jefferson			1,716.70
	Madison			5,162.75
	Teton			21,030.36
TOTAL:		$110,847.91	$45,676.19	$65,171.72
Farmers Electric Co.,Ltd.	Minidoka	$1,986.46	$66.15	$1,920.31
Idaho County Light & Power	Idaho			35,793.41
	Lewis			439.15
TOTAL:		$36,559.22	$326.66	$36,232.56

Name of Company	County	Gross Tax	Irrig. Rebate	Net Tax
Inland Power & Light	Benewah			206.52
	Bonner			9,476.83
	Kootenai			344.85
TOTAL:		$10,345.69	$317.49	$10,028.20
Kootenai Rural Electric Co.	Benewah			4,484.81
	Bonner			644.23
	Kootenai			108,086.58
TOTAL:		$118,688.43	$5,472.81	$113,215.62
Lost River Electric Coop	Blaine			1,823.68
	Butte			11,111.59
	Custer			7,541.20
TOTAL:		$53,359.50	$32,883.03	$20,476.47
Lower Valley Power & Light	Bonneville			7,532.41
	Caribou			4,151.57
TOTAL:		$13,152.13	$1,468.14	$11,683.98
Missoula Electric Coop	Idaho	$1,138.31	0.00	$1,138.31
Northern Lights, Inc.	Bonner			86,981.69
	Boundary			38,111.60
	Kootenai			679.21
TOTAL:		$127,745.45	$1,972.95	$125,772.50
Prairie Power Coop, Inc.	Camas			5,837.37
	Elmore			2,410.07
TOTAL:		$15,292.66	$7,045.22	$8,247.44
Raft River Rural Electric	Blaine			46.81
	Cassia			21,597.50
	Oneida			564.93
	Power			931.50
TOTAL:		$111,911.00	$88,770.26	$23,140.74
Riverside Electric Company	Minidoka	$6,889.12	$1,061.37	$5,827.75
Rural Electric Company	Cassia			915.81
	Minidoka			36,827.21
TOTAL:		$47,837.27	$10,094.25	$37,743.02
Salmon River Electric Coop	Blaine			654.26
	Custer			36,569.02
	Lemhi			2,707.66
TOTAL:		$47,632.87	$7,701.93	$39,930.94
South Side Electric Lines	Cassia	$18,557.25	$8,565.41	$9,991.84
Unity Light & Power	Cassia	$36,041.85	$7,402.40	$28,639.45
Vigilante Electric Coop	Clark	$104.02	0.00	$104.02
TOTAL ALL R.E.A's		$888,390.29	$223,653.85	$664,736.44

ESTIMATED MARKET VALUE RECAPITULATION

County	1981 Subsequent Assm't Roll	1982 Real & Pers. Property Assm't Roll	1982 Utility Company Market Value	Total Property Estimated Mkt. Value for Tax Purposes
Ada	$ 70,522,896	4,124,320,659	$ 255,951,716	$ 4,450,795,271
Adams	7,665,510	90,248,268	18,575,953	116,489,731
Bannock	1,813,436	1,218,227,942	92,166,945	1,312,208,323
Bear Lake	1,755,171	139,126,156	40,178,465	181,059,792
Benewah	5,886,026	191,926,326	11,985,905	209,798,257
Bingham	3,761,090	640,814,276	59,311,515	703,886,881
Blaine	1,206,680	869,888,866	40,320,187	911,415,733
Boise	2,599,333	144,507,592	9,958,045	157,064,970
Bonner	17,580,722	914,384,824	97,535,119	1,029,500,665
Bonneville	65,542,835	1,209,330,113	49,474,727	1,324,347,675
Boundary	909,137	175,982,253	38,276,164	215,167,554
Butte	543,879	68,060,517	9,485,413	78,089,809
Camas	646,205	35,968,275	2,913,448	39,527,928
Canyon	22,801,690	1,612,564,954	94,837,388	1,730,204,032
Caribou	16,415,525	301,500,495	42,057,689	359,973,709
Cassia	3,862,723	563,047,987	32,613,448	599,524,158
Clark	1,674,712	29,120,559	7,844,190	38,639,461
Clearwater	6,265,823	195,559,084	15,180,488	217,005,395
Custer	43,077,938	199,438,498	3,447,957	245,964,393
Elmore	4,342,870	294,681,303	104,384,120	403,408,293
Franklin	243,549	188,820,161	21,622,055	210,685,765
Fremont	7,192,514	235,592,144	13,167,042	255,951,700
Gem	(14,696,200)	217,753,783	16,156,190	219,213,773
Gooding	1,363,820	198,065,460	44,046,935	243,476,215
Idaho	3,120,430	342,034,516	16,885,610	362,040,556
Jefferson	746,778	281,164,318	24,693,645	306,604,741
Jerome	1,917,389	330,000,252	53,206,762	385,124,403
Kootenai	301,874,451	1,639,619,231	118,730,926	2,060,224,608
Latah	18,211,887	550,114,227	36,868,855	605,194,969
Lemhi	2,028,743	158,677,950	8,874,361	169,581,054
Lewis	55,900	133,083,365	27,006,699	160,145,964
Lincoln	463,742	75,261,980	35,668,270	111,393,992
Madison	2,017,911	380,053,359	16,016,440	398,087,710
Minidoka	1,026,771	392,102,232	27,133,162	420,262,165
Nez Perce	15,162,288	983,344,917	49,714,487	1,048,221,692
Oneida	298,596	93,295,990	6,785,498	100,380,084
Owyhee	842,430	211,111,051	28,750,463	240,703,944
Payette	931,111	262,219,256	28,535,721	291,686,088
Power	4,005,251	304,935,994	103,751,333	412,692,578
Shoshone	28,291,858	607,422,263	30,705,074	666,419,195
Teton	309,545	90,121,494	2,738,161	93,169,200
Twin Falls	13,864,240	1,050,652,332	83,152,708	1,147,669,280
Valley	6,831,292	390,664,133	14,218,141	411,713,566
Washington	1,558,927	199,752,596	95,531,099	296,842,622
TOTAL:	$676,537,424	$22,334,561,951	$1,930,458,519	$24,941,557,894

The "1971 Water Pollution Control Refunding Bond Sinking Fund" is apportioned to counties on the basis of the above estimated market value of all property.

1973 WATER POLLUTION CONTROL REFUNDING BOND SINKING FUND TAXES

(Based upon the 1982 Real and Personal Property Assessment Rolls and Operating Property Value and the 1981 Subsequent Personal Property Assessment Rolls)

Ada	$25,163.45	Gooding	$ 1,393.70
Adams	638.99	Idaho	2,068.95
Bannock	7,497.34	Jefferson	1,752.15
Bear Lake	1,024.84	Jerome	2,200.87
Benewah	1,198.93	Kootenai	10,091.49
Bingham	4,009.60	Latah	3,458.50
Blaine	5,213.41	Lemhi	963.31
Boise	890.96	Lewis	914.87
Bonner	5,863.29	Lincoln	636.58
Bonneville	7,436.75	Madison	2,274.95
Boundary	1,224.42	Minidoka	2,401.67
Butte	446.26	NezPerce	5,938.28
Camas	225.87	Oneida	573.64
Canyon	9.786.57	Owyhee	1,380.91
Caribou	2,065.47	Payette	1,666.90
Cassia	3,426.10	Power	2,358.41
Clark	215.81	Shoshone	3,667.28
Clearwater	1,239.56	Teton	531.73
Custer	1,187.44	Twin Falls	6,586.83
Elmore	2,306.00	Valley	2,352.82
Franklin	1,202.61	Washington	1,715.06
Fremont	1,462.69		
Gem	1,344.74	Total:	$140,000.00

SPECIAL STATE TAX CHARGES MADE BY STATE TAX COMMISSION

Year	Water Pollution Control Sinking Bond Fund Tax Collected by Counties	State Levy/Dollar Assessed Value	Private Railroad Car Companies (Assessed Value under $100,000 Section 63-804, I.C.) Amount of Tax	Average Levy
1972	$150,000	.0001358	$ 67,258.27	.0849003
1973	200,000	.0001639	85,120.73	.0813296
1974	139,000	.0001018	72,546.81	.0785445
1975	136,000	.0000889	77,985.39	.0831048
1976	137,200	.0000815	72,043.28	.0809841
1977	70,000	.0000328	81,395.58	.0849264
1978	139,000	.0000582	65,143.90	.0768655
1979	140,000	.0000501	78,160.74	.0602708
1980	140,000	.0000057*	** 86,169.02	.0089770
1981	90,000	.0000043*	**107,436.19	.0079751
1982	140,000	.0000057*		

ANALYSIS OF PROPERTY TAX LEVIED 1977 - 1981

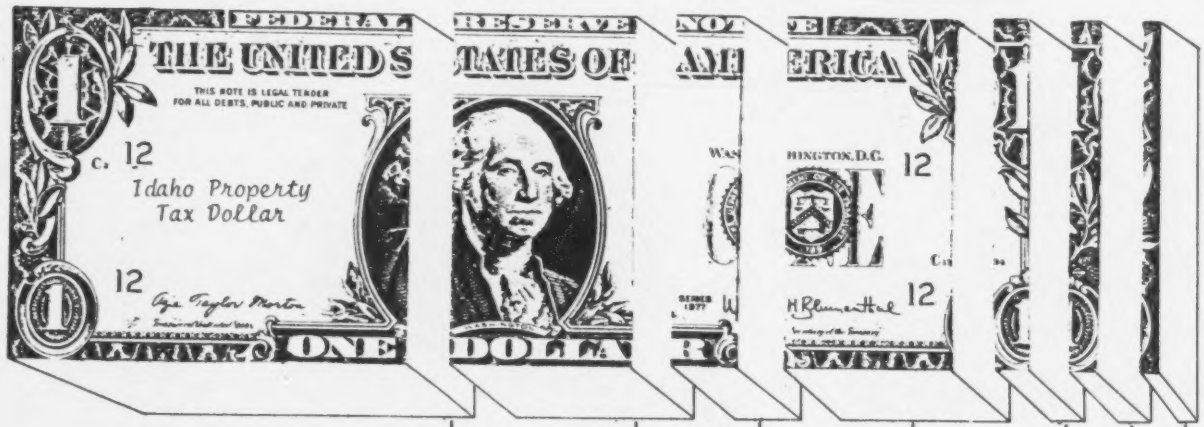
	1977	1978	1979	1980	1981*
Schools	103,426,652	105,301,554	88,400,964	104,152,826	98,809,024
County(Excl.Sch&Rd)	41,426,469	44,996,190	44,742,315	44,184,361	45,351,027
County Rds & Hiways	16,660,724	18,289,026	17,927,637	18,608,155	19,880,119
Cities	39,094,757	43,895,248	44,672,076	46,726,219	49,643,699
Fire, Cem. Other	8,628,188	10,673,914	11,178,106	10,378,973	12,279,541
Junior Colleges	1,892,759	2,155,495	2,178,475	2,587,020	2,948,315
State	170,092	123,132	121,591	130,303	84,408
Fees**				2,361,255	2,883,884
Totals	211,299,641	225,434,559	209,221,164	229,129,612	231,880,017

* preliminary figures

** includes irrigation charges, sewer, weed, forest protection, use fees for TV translator districts and solid waste fees

PER DOLLAR DISTRIBUTION OF

IDAHO PROPERTY TAX LEVIED CALENDAR YEAR 1981


THE UNITED STATES OF AMERICA
THIS NOTE IS LEGAL TENDER FOR ALL DEBTS, PUBLIC AND PRIVATE
Idaho Property Tax Dollar
ONE DOLLAR

School Districts	43.1
County (Excl.Sch&Rds)	19.8
County Roads & Highways	8.7
Cities	21.7
Fire, Cemetery & Other	5.3
Junior Colleges	1.3
State	.1
Total	One Dollar

TOTAL CALENDAR YEAR PROPERTY TAX CHARGES FOR ALL IDAHO TAXING UNITS USING MARKET VALUE

Year	Total Tax Charges by County Auditors	Tax Charge Percent of Diff. from Prior Year	Ave. Tax Rate Per $1.00 Market Value Col 2 ÷ Col 5	Estimated Total Market Value Calendar Year	Difference in Estimated Market Value From Prior Year Amount	Percent
1970*	102,548,693	+ 11.1	.014977	6,847,270,111		
1971**	108,701,755	+ 6.0	.015172	7,164,481,892	+ 317,211,781	+ 4.63
1972	115,529,093	+ 6.3	.015247	7,577,184,233	+ 412,702,341	+ 5.76
1973	122,456,880	+ 5.9	.015190	8,061,646,734	+ 484,462,501	+ 6.39
1974	133,857,832	+ 9.3	.014674	9,122,094,972	+ 1,060,448,238	+ 13.15
1975	155,548,626	+ 16.2	.015657	9,934,655,168	+ 812,560,196	+ 8.91
1976	174,337,021	+ 12.1	.015570	11,197,319,070	+ 1,262,663,902	+ 12.71
1977	211,299,641	+ 21.2	.016030	13,181,424,674	+ 1,984,105,604	+ 17.72
1978	225,434,559	+ 6.7	.014652	15,386,295,613	+ 2,204,870,939	+ 16.73
1979	209,107,975	- 7.2	.011202	18,666,775,058	+ 3,280,479,445	+ 21.32
1980	229,163,346	+ 9.6	.010785	21,247,760,927	+ 2,580,985,869	+ 13.83
1981	231,880,017	+ 1.2	.009933	23,344,337,412	+ 2,096,576,485	+ 9.87

* Water Pollution Control Bond Sinking Fund (included for first time)

** Eliminated due to business inventory exemptions: Livestock Disease Control and T. B. Indemnity (tax imposed on assessed value of horses, cattle, mules, hogs)
Sheep Commission Fund
Brand Inspection Fund (tax imposed on assessed value of cattle, horses, mules)
Honey Advertising Fund (05¢ per colony of bees), Bee Inspection Fund (03¢ per colony of bees)
Does not include 3-1/2% Gross Receipts Tax on Rural Electrical Associations

SUMMARY OF 1982 CLAIMS FOR TAX REDUCTION (CIRCUIT BREAKER)

Sections 63-117 through 63-125, Idaho Code

County	NUMBER OF CLAIMS Submitted	Disapproved	Approved by Tax Commission	Changed by Tax Commission	AMOUNT OF TAX REDUCTION Credited to Applicants
Ada	2,268	37	2,231	153	$500,056.30
Adams	105	2	103	12	14,660.95
Bannock	1,026	33	993	78	199,210.66
Bear Lake	168	9	159	15	28,978.72
Benewah	231	4	227	81	39,149.74
Bingham	583	8	575	28	107,208.94
Blaine	100	5	95	6	*
Boise	48	2	46	6	5,608.98
Bonner	568	7	561	46	81,810.20
Bonneville	814	17	797	107	178,155.34
Boundary	225	0	225	25	32,830.37
Butte	69	2	67	7	9,002.28
Camas	11	1	10	3	849.74
Canyon	1,783	36	1,747	177	312,186.48
Caribou	99	3	96	13	*
Cassia	352	8	344	46	47,541.92
Clark	17	1	16	2	2,103.28
Clearwater	273	5	268	39	29,465.06
Custer	100	3	97	17	*
Elmore	270	2	268	15	42,766.72
Franklin	226	4	222	52	38,475.68
Fremont	227	7	220	16	40,881.58
Gem	433	10	423	39	60,835.48
Gooding	397	4	393	44	*
Idaho	299	5	294	16	35,513.04
Jefferson	332	12	320	45	50,672.10
Jerome	393	12	381	46	*
Kootenai	1,502	31	1,471	93	295,036.27
Latah	370	5	365	15	69,665.62
Lemhi	97	0	97	12	14,382.31
Lewis	99	1	98	13	14,152.66
Lincoln	131	4	127	17	15,410.40
Madison	238	3	235	29	45,857.16
Minidoka	350	11	339	43	50,644.28
Nez Perce	708	8	700	66	155,612.68
Oneida	104	1	103	12	20,855.10
Owyhee	184	2	182	30	24,316.12
Payette	548	11	537	51	104,272.46
Power	97	4	93	21	*
Shoshone	446	9	437	25	70,376.97
Teton	71	1	70	9	8,148.20
Twin Falls	1,193	38	1,155	107	*
Valley	95	5	90	15	14,307.97
Washington	362	7	355	64	61,887.82
TOTAL:	18,012	380	17,632	1,756	

* Data not available as of December 2, 1982

It is unknown at this time whether the appropriation of the 1982 Session of the Legislature will be sufficient to permit 100% reimbursement by the State to the counties.

AMOUNT OF MONEY PAID FROM SALES TAX FUND TO COUNTY TREASURERS

AS REIMBURSEMENT FOR EXEMPTION OF BUSINESS INVENTORY

	20% of Sales Tax Collected					10% of Sales Tax Collected	
County (1)	7/11/75 Through 6/30/76 (2)	7/1/76 Through 6/30/77 (3)	7/1/77 Through 6/30/78 (4)	7/1/78 Through 6/30/79 (5)	7/1/79 Through 6/30/80 (6)	7/1/80 Through 6/30/81 (7)	7/1/81 Through 6/30/82 (8)
Ada	2,578,507.88	3,011,580.33	3,449,451.62	3,768,838.09	3,976,571.63	2,103,182.89	2,124,400.27
Adams	162,210.49	189,454.50	217,000.40	237,092.58	250,160.81	132,308.43	89,055.27
Bannock	1,082,053.99	1,263,790.02	1,447,539.86	1,581,568.31	1,668,742.32	882,586.97	1,000,203.84
Bear Lake	165,405.01	193,185.55	221,273.93	241,761.79	255,087.40	134,914.07	123,793.45
Benewah	125,296.07	146,340.12	167,617.38	183,137.14	193,231.43	102,198.85	105,118.81
Bingham	649,196.91	758,232.56	868,476.43	948,889.09	1,001,190.65	529,523.24	558,563.09
Blaine	175,875.92	205,415.11	235,281.62	257,066.45	271,235.63	143,454.76	116,062.01
Boise	87,849.22	102,603.91	117,522.09	128,403.53	135,480.97	71,655.01	51,772.03
Bonner	290,346.13	339,111.12	388,416.47	424,380.15	447,771.43	236,823.41	284,769.78
Bonneville	1,128,019.55	1,317,475.71	1,509,031.22	1,648,753.19	1,739,630.34	920,079.18	936,749.77
Boundary	143,930.75	168,104.59	192,546.31	210,374.27	221,969.82	117,398.40	121,647.14
Butte	82,170.09	95,970.94	109,924.72	120,102.70	126,722.60	67,022.76	51,289.46
Camas	55,726.58	65,086.11	74,549.37	81,451.93	85,941.49	45,453.88	38,809.44
Canyon	1,424,754.71	1,664,048.92	1,905,994.75	2,082,471.76	2,197,254.94	1,162,113.85	1,252,861.34
Caribou	251,656.97	293,923.94	336,659.26	367,830.71	388,105.07	205,266.24	197,381.12
Cassia	495,150.18	578,312.96	662,397.28	723,728.98	763,619.99	403,873.66	308,609.78
Clark	92,995.95	108,615.05	124,407.23	135,926.15	143,418.23	75,852.98	79,309.43
Clearwater	448,829.68	524,212.72	600,431.09	656,025.29	692,184.57	366,091.92	305,870.32
Custer	199,657.33	233,190.71	267,095.67	291,826.21	307,911.28	162,852.27	112,453.69
Elmore	253,254.24	295,789.46	338,796.02	370,165.31	390,568.37	206,569.06	185,708.31
Franklin	194,155.66	226,765.00	259,735.70	283,784.76	299,426.62	158,364.79	156,864.01
Fremont	197,527.66	230,703.34	264,246.65	288,713.39	304,626.91	161,115.19	152,888.01
Gem	259,465.80	303,044.29	347,105.67	379,244.35	400,147.83	211,635.59	215,104.49
Gooding	264,967.47	309,469.99	354,465.64	387,285.79	408,632.48	216,123.06	242,695.90
Idaho	452,024.20	527,943.77	604,704.60	660,694.51	697,111.15	368,697.56	288,668.90
Jefferson	229,827.77	268,428.43	307,456.80	335,924.37	354,440.11	187,461.07	161,460.95
Jerome	262,660.30	306,775.34	351,379.20	383,913.61	405,074.40	214,241.22	232,558.24
Kootenai	649,551.85	758,647.11	868,951.26	949,407.90	1,001,738.05	529,812.75	628,571.13
Latah	340,748.52	397,978.82	455,843.29	498,050.05	525,501.93	277,934.56	238,115.16
Lemhi	299,752.21	350,096.99	400,999.63	438,128.40	462,277.48	244,495.55	159,511.38
Lewis	101,869.60	118,979.08	136,278.15	148,896.21	157,103.18	83,090.86	90,471.63
Lincoln	149,787.37	174,944.85	200,381.11	218,934.50	231,001.90	122,175.40	107,892.88
Madison	170,019.31	198,574.84	227,446.80	248,506.23	262,203.57	138,677.75	142,945.16
Minidoka	359,560.68	419,950.57	481,009.64	525,546.55	554,514.01	293,278.86	301,336.78
Nez Perce	904,758.29	1,056,716.67	1,210,358.90	1,322,426.64	1,395,317.10	737,974.14	948,541.39
Oneida	121,924.09	142,401.80	163,106.43	178,208.53	188,031.16	99,448.45	89,371.51
Owyhee	307,383.54	359,010.05	411,208.63	449,282.64	474,046.53	250,720.14	193,360.06
Payette	220,776.64	257,857.10	295,348.46	322,694.93	340,481.45	180,078.44	167,206.24
Power	226,988.21	265,111.93	303,658.10	331,773.97	350,060.92	185,144.95	171,076.71
Shoshone	411,205.37	480,269.23	550,098.39	601,032.27	634,160.40	335,403.32	315,222.03
Teton	92,818.47	108,407.78	124,169.81	135,666.76	143,144.53	75,708.21	65,134.77
Twin Falls	1,225,452.33	1,431,272.78	1,639,373.90	1,791,164.36	1,889,891.05	999,551.10	1,162,394.33
Valley	145,350.53	169,762.84	194,445.66	212,449.48	224,159.41	118,556.46	92,600.25
Washington	265,854.63	310,506.39	355,652.74	388,582.80	410,000.98	216,846.85	226,248.15
TOTALS	17,747,318.35	20,728,063.32	23,741,837.88	25,940,106.63	27,369,892.12	14,475,758.10	14,595,468.41

DISTRIBUTION OF SALES TAX MONIES

In accordance with Idaho Code, Section 63-3638, sales tax money collected by the state is annually apportioned between several funds. The amount of $500,000 is paid to the Permanent Building Fund. An amount specified each year by the State Auditor is paid into the School Teachers' Social Security Trust Account. An amount may be specified by the Idaho Housing Agency to be paid into the Capital Reserve Fund of that agency. Ten percent (10%) is dedicated to the counties with an equal percentage paid to the Public School Income Fund. When the county collects sales taxes for registering or titling motor vehicles, $1.00 of the tax on each vehicle is retained in the county general fund. The lesser of 5% or $50,000 is retained as a base in the Sales Tax Refund Account to be used in repaying erroneous assessments. A portion of the money collected by audits conducted by the Multistate Tax Commission is paid into the Multistate Tax Compact Account. All other sales tax is paid to the state general account.

In the fiscal year ended June 30, 1982, actual distribution of these monies was as follows:

Gross Sales Tax Collections: $146,482,172

Distribution to:	Amount ($)	(%) of Total
General Account	98,941,787	67.55
Sales Tax Refund Account	311,800	0.21
Public School Income Fund	14,612,708	9.98
Allocation to Counties	14,612,708	9.98
State Building Account	500,000	0.34
Social Security Trust Fund	17,466,629	11.92
Multistate Tax Compact Account	36,540	0.02
Total	146,482,172	100.00

The apportionment of sales tax to school districts and counties has changed considerably since 1980. Prior to July 1, 1980, 20% of the sales tax was distributed to the counties on the basis of the average property tax levied in a county on livestock, forest products, and merchandise during 1965, 1966, and 1967. This money was further allocated to taxing districts within each county based on the taxing district's current levy and the valuation of livestock, forest products, and merchandise within the taxing district in 1965, 1966, and 1967.

This formula was altered beginning July 1, 1980 so that 10% of the money was given directly to the Public School Income Fund while the share to the counties was reduced to 10%. Counties would no longer distribute sales tax money to school funds or districts so, on an overall basis, there was no actual reduction in the amount available for other districts. However, in some individual counties, schools had been receiving less than half of the money originally and removing a full half (10%) did reduce the share available for all other districts.

In addition to this change, the method of distributing the money from the county to the taxing districts was also adjusted. This intracounty apportionment was now to be based on the current year's levies and the current year's first real and personal property roll value for each district.

Further amendment occurred beginning July 1, 1981. From that time onward, an initial distribution is made from the state to each county on the basis of the total amount received by all nonschool taxing districts in the county during the fourth calendar quarter of 1979. Since the original 1979 share paid included schools, the percentage any county now receives will vary from the percentage in effect at that time.

The county is to distribute this money to its nonschool taxing units of government based on the amounts received by each taxing district in 1979. Districts which were not eligible for money at that time or which came into existence after the 1979 tax year are not eligible for any money from this distribution.

If the amount of money to be distributed by the state to the counties exceeds the 1979 base amount by 10% or more, the entire excess (amount over the 1979 base figure) will be distributed to the counties based on the original percentages in effect during 1979. This excess amount would then be redistributed to each nonschool taxing district based on that district's current levy and first real and personal property roll valuation. All nonschool districts which levy in an ad valorem manner in the current year will be eligible for any such excess allocation. This method has been in force since July 1, 1981.

STATE TAX COMMISSION ANNUAL REVIEW OF COUNTY TAX CERTIFICATES

The State Tax Commission is required to make an annual review of tax levies for cities, school districts, highway and other taxing districts which have authority by law to levy taxes. This review, in accordance with Section 63-917, Idaho Code, is to ascertain excessive or unauthorized levies on certifications furnished to the Commission.

PROPERTY TAXING DISTRICTS

Values determined for state assessed properties are apportioned for local taxation to the taxing districts in which the property is located according to applicable statutes. The many taxing districts, viz.; city, road, schools, etc., were shown on "Tax Code Area" maps. All property located within a tax code area is subject to the the combined levy of all taxing districts common to that area. To accommodate the various taxing districts into common areas, it necessitated 2,609 tax code areas for 1982.

Taxing Districts or Authority	1978	1979	1980	1981	1982
Counties	44	44	44	44	44
Ambulance	5	5	6	6	6
Auditorium	1	1	1	1	1
Cemetery	171	171	172	173	175
Cities	199	199	199	199	199
Boise State University (unpaid bond obligation only)	1	1	1	1	1
Fair District	1	1	1	1	1
Fire Districts (Rural)	92	94	99	103	104
Flood Control District	11	11	11	11	12
Highway and Road; (includes County Road & Bridge)	101	101	101	101	101
Hospital	10	12	13	13	13
Junior College	2	2	2	2	2
Library	42	44	45	45	45
Mosquito Abatement	5	5	6	6	6
Pest Extermination	3	3	2	2	2
Port District	1	1	1	1	1
Recreation	13	14	14	14	14
Rodent and Gopher Extermination	5	3	4	4	4
School Districts	115	115	115	115	115
Sewer Districts	23	23	24	26	28
Sewer and Water	27	28	29	30	33
Water	11	11	13	16	17
Watershed Improvement	10	10	10	10	10
Regional Airport	1	1	1	1	1
Weather Modification	1	1	1	1	1
TOTALS	895	901	915	926	936

Drainage, Irrigation and Television Translator Districts not listed.

MAXIMUM STATUTORY TAX RATES BY GOVERNMENTAL UNITS

July 1, 1982

Taxing Authority	Idaho Code Reference	Mills per Assd. Val 1979 and Prior Yrs	Mills Converted to Rate Per $1 of Market Value 1982
State Ad Valorem	Const. Art. 7 Sec. 9	Statutorily Prohibited	
County Levies			
Airport	21-404	2.0/5	= 0.000400
Ambulance Service	31-3901	1.0/5	= 0.000200
Appraisal Program	63-221	2.0/5	= 0.000400
Armory Construction	46-722	1.0/5	= 0.000200
Bond Redemption	63-912	No Limit	
Bridge (20)	40-2709	4.2/5	= 0.000840
Joint County Bridges	40-807	1.2/5	= 0.000240
Building Fund (3)	31-1008	3.0/5	= 0.000600
Charities & Indigent	31-3503	5.0	0.001000
Current Expense Fund (1)	63-903 (.26% of M.V. See H.B. 764-80)		
District Court Fund (14)	31-867	13.0/5	= 0.002600
Fair - District	22-307	2.0/5	= 0.000400
Fair, Exhibits (2)	31-823, 22-206	.25/5	= 0.000050
Fairground Buildings	31-822	1.0/5	= 0.000200
Fish Hatchery	36-1702	.5/5	= 0.000100
Health Preventive	31-862	.25/5	= 0.000050
Historical Societies & Museums	31-864 (Maximum $20,000)	2.0/5	= 0.000400
Hospital - Operation	31-3613	.6/5	= 0.000120
Hospital Sinking Fund	39-1334	3.0/5	= 0.000600
Joint County	31-3512	1.0/5	= 0.000200
Improvement District - Local	50-1717	(Same limits as County)	
Jr. College Tuition, Nonresident	33-2110	No Limit	
Jr. College Tuition, Nonresident	33-2110A	$250.00 Max. Per Annum	
Noxious Weeds	22-2453	3.0/5	= 0.000600
Parks & Recreation	63-909	3.0/5	= 0.000600
Pest Fund	25-2619	.5/5	= 0.000100
Road	40-2709	1.0/5	= 0.000200
Seeding Burned Areas	38-509	10.0/5	= 0.002000
Solid Waste Disposal	31-4404	1.0/5	= 0.000200
Veterans' Memorial	65-103	2.0/5	= 0.000400
Veterans' Memorial Construction	65-104	.5/5	= 0.000100
Warrant Redemption	63-911	.25/5	= 0.000050
Bonds, Buildings, Roads, Bridges	31-1903	10.0/5	= 0.002000
		No Limit	
City Levies			
Airport	21-404	2.0/5	= 0.000400
Airport	50-321 (City Only)	3.0/5	= 0.000600
Armory Construction	46-722	1.0/5	= 0.000200
Bonds & Interest	50-1019 (2.00% of M.V. See H.B. 764-80)	No Limit	
General Obligation Bonds	50-1026A	No Limit	
Capital Improvement Fund	50-236 (.04% of M.V. See H.B. 764-80)	2.0/5	= 0.000400
Cemetery	50-320	2.0/5	= 0.000400

Taxing Authority	Idaho Code Reference	Mills per Assd. Val 1979 and Prior Yrs		Mills Converted to Rate Per $1 of Market Value 1982
City Levies (Continued)				
Firemen's Retirement Fund	72-1412 (Part of City General Fund)			
General Fund	50-235	45.0/5	=	0.009000
Judgments and Casualties	50-1006 (Exempt of 1.00% See H.B. 624-80)	No Limit		
Library	33-2602	5.0/5	=	0.001000
Lighting, Sprinkling, Oiling	50-312	No Limit		
Local Improvements Districts	50-1712	No Limit		
Local Improvement Guarantee Fund	50-1762	1.0/5	=	0.000200
Police Retirement	50-1512	4.0/5	=	0.000800
Recreation	50-303	3.0/5	=	0.000600
Warrant Redemption (8)	50-1004	10.0/5	=	0.002000
Waterworks, Sewage Systems, Bonds	50-1020	No Limit		
School Districts*				
Special Levy (Tuition) (13)	33-1408 (H.B. 303-81)	No Limit		
Bond	33-1103 (5.00% of M.V. See H.B. 764-80)	No Limit		
Cooperative Service Agency	33-317	5.0/5	=	0.001000
Maintenance & Operation (4)	33-802 (.4% of M.V. See H.B. 389-81)	20.0/5	=	0.004000
Migrant Workers (Majority Elec.)	33-803	5.0/5	=	0.001000
Plant Facilities Fund (6)	33-804(.4% of M.V. See H.B. 389-81)	20.0/5	=	0.004000
School Library	33-2601	3.0/5	=	0.000600
School Emergency Fund	33-805, 63-907	3.0/5	=	0.000600
Educational Support Program	(33-1002 State Adjusted M.V. of Prior Year)			0.002500
Ambulance Districts (11)	31-3908 (.04% of M.V. See H.B. 764-80)	2.0/5	=	0.000400
1st Year Special	31-3908 (.10% of M.V. See H.B. 764-80)	5.0/5	=	0.001000
Auditorium Districts	67-4913	2.0/5	=	0.000400
Cemetery Districts				
Maintenance & Operation	27-121 (1)	2.0/5	=	0.000400
Acquisition of Burial Grounds (9)	27-121 (2)	3.0/5	=	0.000600
Drainage Districts (10)	42-2961	---		
Bond	42-2952	No Limit		
Extermination Districts	25-2621	1.0/5	=	0.000200
Fire Districts (5) M & O	31-1420	12.0/5	=	0.002400
First Year Operation	31-1424	1.0/5	=	0.000200
Bond	31-1424 (2% of M.V. Real and Personal Property Only)	No Limit		

Taxing Authority	Idaho Code Reference	Mills per Assd. Val 1979 and Prior Yrs		Mills Converted to Rate Per $1 of Market Value 1982
Flood Control Districts	42-3115	3.0/5	=	0.000600
Forest Protective Districts	38-111	30¢/Acre		
	38-111 (25 Acres or Fewer Minimum Charge)	$7.50		
Good Roads Districts				
Maintenance & Operation	40-1506	10.0/5	=	0.002000
Special Tax	40-606	2.5/5	=	0.000500
Special Sinking Fund	40-1506 (Not Less than 5% Bonded Indebtedness)			
Joint County Bridges	40-807	1.2/5	=	0.000240
Herd Districts	25-2401	---		
Highway Districts				
Road & Bridge (Maint. & Const.) (12)	40-2709 (1)	10.0/5	=	0.002000
Bridge Maint. & Const., Matching (20)				
Sec. Hwy. Const., Maint.Imp.& Emerg.	40-2709 (2)	4.2/5	=	0.000840
Bonds (18)	40-1654 (2.00% of M.V. See H.B. 764-80)	No Limit		
Bonds (19)	40-1904 (2.00% of M.V.)	No Limit		
Hospital Districts				
General (15)	39-1333 (39-1334)	3.0/5	=	0.000600
Bond (16)	39-1339 (2.00% of M.V. See H.B. 764-80)	No Limit		
Reserve Fund (17)	39-1334	1.0/5	=	0.000200
Solvency Funds	39-1333 Approval 2/3 Qualified Electors On Prior Year Expenses	No Limit		
Irrigation Districts	43-701 (A Through H)	No Limit		
Bond, Construction	43-401	No Limit		
Rodent Extermination	43-315	10¢/Acre		
Junior College Districts				
General	33-2111 (Exempt of 1% & Freeze See H.B. 668-80)	8.0/5	=	0.001600
Gym	33-2112	.5/5	=	0.000100
Bond	33-2113 (1% of M.V. See H.B. 764-80)	No Limit		
Plant Facilities Fund (3)	33-2113 (See 33-804)	20.0/5	=	0.004000
Upper Division	33-2107A	1.0/5	=	0.000200
Tuition	33-2110A	2/3 of Tuition		
Lateral Ditch Water Users Associations	42-1304	No Limit		

Taxing Authority	Idaho Code Reference	Mills per Assd. Val 1979 and Prior Yrs		Mills Converted to Rate Per $1 of Market Value 1982
Library Districts				
Bonding	33-2714	3.0/5	=	0.000600
	33-2723 (.40% of M.V. See H.B. 764-80)	No Limit		
Mosquito Abatement Districts	39-2805	5.0/5	=	0.001000
Port Districts				
Bond	70-1702	5.0/5	=	0.001000
	70-1716 (1.00% of M.V. See H.B. 764-80)	No Limit		
Revenue Bonds	70-2106 (40 Year)	No Limit		
Industrial Development District	70-1907	No Limit		
Recreation Districts				
Bond	31-4318	3.0/5	=	0.000600
	31-4323 (2.00% of M.V. See H.B. 764-80)	No Limit		
Regional Airports				
Bonds	21-807	2.5/5	=	0.000500
	21-808			0.006000
Road Districts	40-606	2.5/5	=	0.000500
Scale Districts	31-1101F	1.0/5	=	0.000200
Stumpage Districts	38-1013,38-1014	No Limit		
Television Translator District	31-4112	$15/yr/serv. unit (dwelling)		
Tort Claims Act				
Insurance Premiums (7)	6.927 (Exempt of 1.00% See H.B. 624-80)	No Limit		
Claims or Judgments	6-928 (Exempt of 1.00% See H.B. 824-80)	No Limit		
Water and Sewer Districts				
General				
Sinking Fund	42-3214	No Limit		
	42-3217 (Exempt of 1.00% See H.B. 624-80)	No Limit		
Override	42-3215 (Exempt of 1.00% See H.B. 624-80)	No Limit		
Bond	42-3221, 42-3222	No Limit		
Watershed Improvements Districts	42-3708 (Exempt of 1.00% See H.B. 624-80)	13.0/5	=	0.002600
Weather Modification Districts	22-4302	4.0/5	=	0.000800

* Does not include charter school districts or charter cities.

(1) In the case of counties of less than $37,500,000 market valuation, the levy may be .34%; if over $37,500,000, the levy may be .26% or $250,000, whichever is larger.

(2) The two chapters 22-206 and 31-823 provide for .03%, however, both chapters provide that in no case may the aggregate levy be more than .02%.

(3) Special election - 2/3 approval required.

(4) The district may exceed .40% or prior year levy less .14%, but must hold a levy election (majority vote required) for any additional specified amount.

(5) Fire protection districts, 2500 population .24%; .16% if less than 2500 population.

(6) Requires 2/3 majority vote and be stated in dollar amounts after July 1, 1981.

(7) Must be used for specific purpose.

(8) Variable limit, depending on assessed value.

(9) Confined to acquisition of land but is in addition to maintenance and operation.

(10) Charges are according to proportion of benefit derived. Minimum $1.00.

(11) .10% limit for county with less than $200,000,000 market valuation having district established as of 1/1/76. (See H.B. 10 of 1981)

(12) 50% of money from .20% levy on valuation in incorporated city shall be appropriated to city, however, none of the .084% goes to city.

(13) No instruction above grade (10), special levy. No limit.

(14) Balances of district court fund may be accumulated from year to year sufficient to operate court functions on a cash basis, but such balances shall not exceed 60% of the total budget for court functions for the current year.

(15) Said levy shall not exceed .0006 on a dollar of market value within the district for the purposes herein set forth and provided further that no levy shall be made in excess of .000400 without a 2/3 approval of qualified electors of the district.

(16) Limitations on coupon bonds is 2% of market value of the real and personal property within the district.

(17) Approval of 2/3 of qualified electors of the district.

(18) Issuing bonds for funding and refunding any existing indebtedness, no election needed.

(19) Issuing bond for construction, improvement or repair election required with 2/3 majority.

(20) Applies to:
- Bridge maintenance and construction
- Matching state and federal road funds
- Secondary highway construction
- Secondary highway maintenance and improvement
- Maintenance during an emergency

SUPPLEMENT TO THIRTY-SEVENTH ANNUAL REPORT of STATE TAX COMMISSION Division of Department of Revenue & Taxation State of Idaho

John V. Evans
Governor

Jenkin L. Palmer, *Chairman*
Carol M. Dick
Larry G. Looney
Don C. Loveland

1981

FOREWORD

Since the subsequent property assessment roll abstracts from the various counties are not due in the Tax Commission office until the fourth Monday of December, the printing of a supplemental report becomes necessary. We, therefore, submit this supplement to the Annual Report, which consists of the 1981 subsequent real and personal property assessment rolls, together with total market valuation on a calendar year basis and other pertinent data not in the previous report.

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IDAHO STATE TAX COMMISSION
1980 INDIVIDUAL INCOME TAX RETURNS STATISTICS
BY COUNTY

COUNTY OF RESIDENTS	SALARIES REPORTED	DIVIDENDS & INTEREST REPORTED	PENSIONS RENTS & MISC. REPORTED	BUSINESS GAINS REPORTED	BUSINESS LOSSES REPORTED	FARM GAINS REPORTED	FARM LOSSES REPORTED	ASSET SALES GAINS REPORTED	ASSET SALES LOSSES REPORTED
ADA	941,537,345	139,679,091	35,861,262	64,689,361	13,452,312	4,731,190	11,345,670	38,836,942	4,255,265
ADAMS	11,892,198	2,216,187	847,504	1,170,306	234,401	363,628	966,065	925,188	48,476
BANNOCK	345,932,673	23,777,789	7,830,121	15,976,548	3,528,719	2,606,505	3,819,280	6,661,137	984,914
BEAR LAKE	24,673,289	2,748,583	1,212,211	1,616,619	277,208	833,909	2,092,547	1,205,810	64,529
BENEWAH	34,272,518	3,578,291	1,802,018	3,011,281	680,497	657,985	729,754	1,345,625	110,533
BINGHAM	136,226,911	11,329,628	8,080,147	7,632,408	1,937,694	5,448,446	7,145,977	4,099,396	641,557
BLAINE	41,076,211	13,306,522	7,058,091	8,605,467	1,794,377	591,744	2,164,813	6,685,955	304,890
BOISE	9,264,796	1,072,956	339,548	732,702	127,168	41,031	350,198	383,476	19,213
BONNER	76,151,483	12,769,561	6,589,789	8,175,375	3,885,224	266,973	2,558,513	17,078,821	231,477
BONNEVILLE	333,643,604	25,761,331	13,157,940	17,468,782	3,938,163	5,087,600	4,929,920	8,543,661	1,133,956
BOUNDARY	20,296,272	2,726,455	2,029,104	3,217,588	1,047,459	1,015,767	1,276,283	1,088,751	61,655
BUTTE	11,943,470	1,285,726	529,987	934,820	287,909	1,187,840	1,955,016	757,546	138,506
CAMAS	3,874,936	524,490	322,664	225,180	33,665	703,568	237,039	290,477	10,941
CANYON	368,951,937	38,336,537	19,338,192	22,679,944	4,367,829	13,765,425	10,758,331	11,241,923	1,204,382
CARIBOU	11,433,516	3,831,853	1,209,680	2,124,707	551,332	2,504,562	2,319,944	1,285,102	144,369
CASSIA	69,508,009	9,290,298	8,087,365	5,974,558	1,593,240	9,261,200	3,927,738	5,576,116	456,869
CLARK	2,563,130	292,501	390,226	189,832	51,568	183,222	517,499	123,758	21,631
CLEARWATER	47,495,447	3,464,018	1,522,637	3,406,631	505,890	334,160	613,258	1,137,500	99,736
CUSTER	9,043,043	1,831,522	749,579	1,320,782	535,093	455,063	1,542,642	2,064,978	68,911
ELMORE	43,131,592	4,996,404	6,078,780	3,458,829	1,087,219	1,253,595	2,433,294	1,990,981	145,248
FRANKLIN	23,809,835	3,551,428	2,497,824	2,099,726	401,097	3,551,546	2,143,207	2,061,64	181,398
FREMONT	30,183,625	4,952,914	1,155,497	2,844,698	1,024,255	4,656,942	2,582,632	2,186,141	109,808
GEM	38,759,544	5,839,630	3,202,707	3,439,460	663,142	1,587,415	3,199,344	2,303,244	134,469
GOODING	31,019,975	6,749,197	3,421,047	3,676,337	431,985	4,534,483	5,341,100	3,378,502	331,092
IDAHO	42,363,429	8,805,267	5,117,017	4,831,956	835,585	2,933,112	2,345,373	2,412,923	167,962
JEFFERSON	48,345,825	5,520,774	3,401,262	3,982,071	752,510	5,176,379	5,594,667	2,685,207	188,598
JEROME	47,274,743	7,113,338	4,342,954	4,319,439	653,815	4,213,525	4,028,069	3,346,873	293,647
KOOTENAI	256,529,616	31,582,354	16,480,940	21,245,652	4,593,255	1,275,168	2,872,632	11,074,677	967,765
LATAH	115,180,531	15,714,550	13,122,222	7,972,639	1,245,964	7,556,634	1,915,692	3,503,315	307,321
LEMHI	22,403,417	4,337,383	1,621,183	2,792,869	953,507	1,106,383	1,585,336	1,922,330	129,812
LEWIS	13,814,283	3,057,713	2,899,458	1,487,247	383,548	3,050,395	1,225,433	1,195,568	60,187
LINCOLN	8,362,947	1,404,896	575,035	807,661	300,370	1,884,329	1,756,263	946,101	89,146
MADISON	42,774,935	9,242,338	2,298,833	4,199,119	1,547,926	4,023,563	3,557,151	2,580,066	1,430,682
MINIDOKA	65,615,677	7,580,241	5,792,411	5,474,846	940,889	15,004,920	3,409,109	3,375,780	262,124
NEZPERCE	159,932,735	18,425,698	10,666,469	12,595,480	2,478,040	3,118,175	1,912,181	4,909,388	489,302
ONEIDA	9,130,059	1,524,197	896,553	693,170	158,877	898,137	1,372,335	702,214	58,112
OWYHEE	23,593,041	3,937,885	2,385,505	2,278,940	346,493	3,452,881	5,198,649	2,454,913	397,432
PAYETTE	49,786,915	7,215,954	4,166,276	3,985,843	809,971	1,580,562	3,712,073	2,587,452	243,552
POWER	22,972,709	2,893,731	3,308,960	1,791,464	323,191	3,572,235	2,086,967	1,257,896	196,993
SHOSHONE	110,772,409	9,474,653	1,532,987	5,196,151	907,734	14,415	320,054	2,856,738	260,702
TETON	9,550,534	1,118,886	27,735	896,562	151,344	737,845	695,551	658,218	36,782
TWIN FALLS	201,327,178	32,707,645	18,948,479	19,594,499	2,822,960	16,139,537	7,286,910	11,509,044	992,847
VALLEY	22,435,718	4,342,916	1,942,241	2,856,779	878,249	92,263	856,607	2,289,623	84,901
WASHINGTON	22,683,863	5,273,879	3,700,144	2,484,955	505,572	1,962,178	5,683,947	2,364,376	104,673
UNKNOWN *	182,842,583	28,925,970	7,516,501	10,513,721	3,649,248	9,612,375	9,369,453	14,473,869	1,460,100
STATE TOTALS	4,095,389,685	503,210,183	244,401,041	304,173,224	67,708,534-	156,401,892	137,146,625-	200,251,637	19,195,055-
NONRESIDENT TOTALS	147,351,594								
PART YEAR RESIDENT TOTALS	150,132,227								

THESE FIGURES ARE BASED ON CALENDAR YEAR 1980

IDAHO STATE TAX COMMISSION
1980 INDIVIDUAL INCOME TAX RETURNS STATISTICS
BY COUNTY

COUNTY OF RESIDENCE	IDAHO INCOME REPORTED	IDAHO ADJUSTED INCOME	AVERAGE ADJ. INCOME PER RETURN	IDAHO TAXABLE INCOME	TOTAL IDAHO TAX	AVERAGE IDAHO TAX PER RETURN	TAXES WITHHELD	TAXES PAID WITH RETURN	TAXES REFUNDED
ADA	1193,713,309	1139,792,808	16,741	710,751,685	45,037,785	741	39,409,303	11,117,484	7,752,853-
ADAMS	16,350,980	15,852,553	14,570	8,916,538	564,427	518	430,018	233,521	147,697-
BANNOCK	396,537,176	386,242,552	18,159	239,353,336	14,909,025	702	14,674,251	2,429,333	3,078,793-
BEAR LAKE	29,972,970	29,191,392	15,916	16,049,684	1,029,443	561	936,500	241,681	237,695-
BENEWAH	43,726,553	42,342,386	16,572	25,127,677	1,641,878	642	1,442,312	414,103	329,549-
BINGHAM	163,317,219	159,703,530	15,573	85,650,552	5,633,704	549	4,680,884	1,571,948	1,313,293-
BLAINE	74,209,335	73,041,120	18,052	45,061,445	2,972,768	734	1,773,981	1,801,359	487,469-
BOISE	11,449,341	11,104,831	13,283	5,918,320	364,120	435	359,468	88,948	114,979-
BONNER	115,228,230	106,499,600	16,025	52,259,706	4,150,119	609	2,510,578	1,941,935	683,522-
BONNEVILLE	397,525,865	387,830,788	18,867	238,435,970	15,246,333	741	13,612,696	3,484,431	2,752,067-
BOUNDARY	27,865,233	27,134,183	13,114	13,814,826	903,615	436	713,360	326,219	227,893-
BUTTE	13,353,755	13,025,503	13,400	6,296,217	530,774	546	455,379	159,906	128,881-
CAMAS	4,436,579	4,405,773	13,391	2,435,277	173,594	527	84,409	104,285	27,498-
CANYON	411,344,760	389,489,005	15,046	217,709,356	13,460,680	519	11,059,436	4,190,338	2,843,025-
CARIBOU	48,346,376	47,364,149	17,812	29,188,372	1,883,115	708	1,626,611	456,056	326,120-
CASSIA	90,395,947	89,384,529	15,384	48,952,717	3,370,337	580	2,112,563	1,529,863	543,784-
CLARK	3,021,938	2,913,468	10,594	1,165,982	105,105	382	81,543	39,231	26,345-
CLEARWATER	57,467,486	56,669,209	17,215	35,799,102	2,140,182	649	2,071,653	427,181	495,387-
CUSTER	13,235,962	12,895,975	12,211	6,458,537	463,866	439	317,449	202,523	97,091-
ELMORE	57,381,977	57,515,130	15,276	33,238,047	2,058,638	546	1,621,517	654,940	373,549-
FRANKLIN	35,827,452	35,312,891	14,409	16,371,914	876,127	372	520,757	428,552	197,962-
FREMONT	40,246,910	39,225,199	12,677	18,058,771	1,360,226	439	912,743	607,549	309,026-
GEM	52,490,046	50,769,448	13,633	26,639,692	1,679,316	450	1,366,897	539,924	395,836-
GOODING	47,994,482	46,974,172	12,768	24,002,140	1,659,664	451	1,026,414	787,971	305,608-
IDAHO	63,910,416	61,917,378	14,728	35,606,610	2,302,075	547	1,655,373	928,931	429,683-
JEFFERSON	62,019,377	60,599,097	13,541	28,690,993	2,060,741	460	1,646,289	702,242	520,069-
JEROME	69,157,720	67,633,800	14,432	37,185,256	2,412,891	514	1,520,610	1,127,550	434,064-
KOOTENAI	311,750,206	302,522,364	16,741	177,569,978	10,929,785	604	8,115,636	4,028,340	1,979,948-
LATAH	161,699,415	157,547,687	17,244	101,216,871	6,313,616	690	4,210,794	2,527,244	763,157-
LEMHI	33,287,515	31,163,736	12,888	16,067,200	1,035,710	428	779,221	389,561	226,217-
LEWIS	29,194,353	28,319,550	15,424	16,550,970	1,054,040	574	656,197	501,456	180,879-
LINCOLN	12,003,151	12,367,154	12,542	6,110,054	411,109	416	294,242	151,262	84,959-
MADISON	64,443,166	63,266,326	15,412	30,596,031	2,063,518	502	1,552,241	878,280	595,961-
MINIDOKA	96,332,757	94,964,427	15,262	53,922,138	3,477,389	558	2,149,061	1,602,520	552,228-
NEZPERCE	205,169,929	200,966,723	18,184	129,543,818	8,185,791	744	6,742,574	2,288,697	1,277,986-
ONEIDA	11,385,896	11,229,026	12,178	4,831,002	294,801	319	178,591	141,396	69,234-
OWYHEE	30,917,607	30,145,784	11,643	13,549,143	1,130,860	436	731,319	540,838	249,619-
PAYETTE	59,759,911	58,246,113	13,643	30,486,602	1,526,754	357	1,090,404	601,469	356,446-
POWER	31,314,168	30,967,803	15,840	17,570,330	1,242,377	635	794,427	549,228	188,077-
SHOSHONE	128,442,816	126,243,662	20,099	86,546,402	5,379,381	856	5,309,819	815,674	1,006,699-
TETON	7,656,714	7,486,043	10,212	2,283,075	210,870	287	134,695	100,282	60,079-
TWIN FALLS	286,194,173	279,893,550	15,789	163,547,900	10,325,733	582	7,266,925	4,115,090	1,797,321-
VALLEY	32,357,767	31,593,983	15,090	18,294,033	1,155,723	551	865,458	444,039	234,801-
WASHINGTON	31,858,419	30,527,840	11,718	13,691,505	1,042,679	400	655,044	505,641	228,680-
UNKNOWN *	307,103,671	235,694,039	6,252	60,248,183	7,294,385	186	5,826,044	2,895,346	2,625,722-
STATE TOTALS	5,372,436,988	5,144,744,409	15,459	2,961,374,797	191,765,069	576	156,176,752	59,602,413	37,026,921
NONRESIDENT TOTALS	195,434,541								
PART YEAR RESIDENT TOTALS	167,728,287								

THESE FIGURES ARE BASED ON CALENDAR YEAR 1980

IDAHO STATE TAX COMMISSION
1980 INDIVIDUAL INCOME TAX RETURNS STATISTICS
BY COUNTY

COUNTY OF RESIDENCE	NUMBER OF RETURNS	NUMBER EXEMPTIONS CLAIMED	KEOGH PAYMENTS REPORTED	PVT.RETIREMENT PAYMENTS REPORTED	PVT.EDUCATION CONTRIBUTIONS REPORTED	COUNT	POLITICAL CONTRIBUTIONS REPORTED	COUNT
ADA	69,764	156,017	1,303,517	2,847,459	107,703	2,323	15,548	10,208
ADAMS	1,038	3,189	4,516	37,918	335	09	135	83
BANNOCK	21,223	52,022	260,335	1,112,524	26,252	550	6,376	4,038
BEAR LAKE	1,634	6,023	41,556	86,462	86	04	269	178
BENEWAH	2,555	7,216	40,381	79,743	245	06	607	366
BINGHAM	10,255	33,158	199,336	324,966	3,683	84	2,231	1,391
BLAINE	4,346	8,652	112,374	193,049	809	22	765	567
BOISE	936	2,274	00	15,021	417	07	139	87
BONNER	6,545	19,367	85,907	168,249	2,962	41	1,421	881
BONNEVILLE	20,555	61,096	599,564	1,011,138	18,372	387	6,010	3,658
BOUNDARY	2,359	6,070	23,059	80,389	155	05	350	214
BUTTE	972	3,153	10,060	31,799	194	06	166	100
CAMAS	329	894	4,433	7,750	12	01	84	49
CANYON	25,846	72,787	582,228	1,037,501	37,933	797	4,733	2,993
CARIBOU	2,589	8,615	70,150	55,533	526	21	526	319
CASSIA	5,419	13,203	182,458	303,513	1,376	27	1,078	643
CLARK	275	802	6,240	1,853	100	02	42	24
CLEARWATER	3,293	9,341	49,065	223,118	988	20	920	563
CUSTER	1,536	2,859	9,727	29,099	152	05	151	97
ELMORE	3,765	10,305	109,807	123,379	1,004	36	764	479
FRANKLIN	2,355	8,403	107,506	77,184	380	13	411	234
FREMONT	3,394	9,957	154,158	99,267	1,117	31	738	439
GEM	3,724	10,647	82,059	109,492	1,207	32	605	371
GOODING	3,673	10,333	39,343	184,153	425	12	556	336
IDAHO	4,334	11,823	85,509	192,343	2,019	36	745	463
JEFFERSON	4,473	14,837	84,716	183,177	1,542	39	753	445
JEROME	4,556	13,484	193,293	237,520	2,062	36	717	451
KOOTENAI	18,070	49,809	278,187	670,243	8,844	199	4,393	2,685
LATAH	9,142	23,095	419,899	299,317	24,076	456	2,524	1,653
LEMHI	2,416	6,689	61,349	58,433	259	09	371	237
LEWIS	1,936	5,350	107,420	62,368	502	16	332	207
LINCOLN	765	2,697	32,713	32,538	150	03	163	103
MADISON	4,135	14,248	142,302	135,664	13,532	316	924	544
MINIDOKA	6,222	18,791	387,525	251,176	1,886	35	1,321	807
NEZPERCE	11,002	28,940	303,100	448,011	15,510	275	3,093	1,905
ONEIDA	922	3,623	2,498	36,786	11	01	151	87
OWYHEE	2,589	7,574	95,921	100,222	991	27	457	289
PAYETTE	4,269	12,386	71,724	176,212	1,009	35	625	376
POWER	1,355	5,940	116,021	65,140	853	17	488	294
SHOSHONE	6,291	17,435	65,529	182,689	2,657	50	1,939	1,160
TETON	733	2,450	8,625	18,026	50	01	187	110
TWIN FALLS	17,723	48,994	694,195	865,156	10,649	188	3,379	2,138
VALLEY	2,095	5,329	42,298	71,333	636	16	422	273
WASHINGTON	2,535	7,695	68,553	165,401	314	15	343	205
UNKNOWN*	37,596	62,131	130,272	262,832	4,773	137	4,863	3,971
STATE TOTALS	332,781	893,329	7,465,185	12,787,876	297,879	6,350	72,821	46,671
NONRESIDENT TOTALS	21,272							
PART YEAR RESIDENT TOTALS	20,943							

*Denotes returns with unidentified addresses.

THESE FIGURES ARE BASED ON CALENDAR YEAR 1980

ABSTRACT OF THE SUBSEQUENT ASSESSMENT ROLLS FOR THE YEAR 1981

CLASS 1. REAL PROPERTY - LANDS

INVESTMENT IRRIGATED AGRICULTURAL LAND (Abstract Item 1)

County	Acres	Estimated Taxable Mkt. Val.	Speculative Value Exempt	Total Estimated Mkt. Value
Ada	28	16,025	61,536	77,561
Bingham	45	21,770		21,770
Bonneville	305	106,023	156,775	262,798
Cassia	79	41,589	44,500	86,089
Elmore	3	1,194	2,149	3,343
Franklin	37	23,576		23,576
Fremont		2,631		2,631
Kootenai	9,450	4,509,132	12,809,836	17,318,968
Lincoln	80	32,735	31,753	64,488
Madison	1	326		326
Power	118	52,624		52,624
Valley	3	6,430		6,430
Total:	10,149	4,814,055	13,106,549	17,920,604

INVESTMENT NON-IRRIGATED AGRICULTURAL LAND (Abstract Item 3)

Benewah	41	9,811	26,509	36,320
Bonner	125	38,859	207,274	246,133
Bonneville	135,707	18,952,794	29,984,820	48,937,614
Boundary	23	3,592	8,980	12,572
Butte	45	5,852	6,660	12,512
Cassia	834	65,583	56,401	121,984
Kootenai	23,164	9,276,795	12,649,179	21,925,974
Latah		193		193
Total:	159,939	28,353,479	42,939,823	71,293,302

INVESTMENT MEADOW (Abstract Item 4)

Kootenai	983	308,592	741,472	1,050,064
Valley	24	1,830		1,830
Total	1,007	310,422	741,472	1,051,894

CLASS 1. REAL PROPERTY - LANDS

INVESTMENT DRY GRAZING - (Item 5)

County	Acres	Est. Tax. Mkt. Val.	Spec. Val. Exempt	Total Est. Mkt. Value
Bannock		2,874		2,874
Benewah	150	284,563	768,868	1,053,431
Bingham	7	120		120
Boise	255	8,469	25,733	34,202
Bonner	151	18,823	100,377	119,200
Bonneville	310	15,048	22,634	37,682
Butte	1,762	52,481	304,389	356,870
Cassia	576	13,866	14,837	28,703
Elmore	83	2,622	10,488	13,110
Gem	800	10,590		10,590
Kootenai	7,188	1,916,196	5,940,806	7,857,002
Lincoln	9	237	230	467
Owyhee		(7,959)		(7,959)
Valley	223	9,470		9,470
Total:	11,514	2,327,400	7,188,362	9,515,762

INVESTMENT TIMBER - (Item 6)

Adams		694	774	1,468
Benewah	96	15,016	33,208	48,224
Boise	188	7,331	34,956	42,287
Bonner	382	30,473	63,494	93,967
Kootenai	49,327	13,509,580	29,786,127	43,295,707
Valley	80	5,875		5,875
Total:	50,073	13,568,969	29,918,559	43,487,528

INVESTMENT REPRODUCTION - (Item 7)

Kootenai	84,055	12,592,868	49,131,793	61,724,661
Latah		1,117		1,117
Shoshone	122,122	27,691		27,691
Total:	206,177	12,621,676	49,131,793	61,753,469

REFORESTATION - (Item 8)

Valley	80	400		400

MINERAL LAND - (Item 9)

Boise		2,458		2,458
Elmore	11	160		160
Kootenai	242	6,276	120,448	126,724
Owyhee		457		457
Shoshone		4,754		4,754
Total:	253	14,105	120,448	134,553

CLASS 1. REAL PROPERTY - LANDS

ESTIMATED MARKET VALUE

County	Recreational Sites (Item 11)	Rural Residentl. Tracts (Item 12)	Rural Commercial Tracts (Item 13)	Rural Industrial Tracts (Item 14)	Rural Residentl. Tracts (Item 15)	Rural Subdiv. Comm. (Item 16)
Ada		7,283			57,950	94,468
Bannock		(4,183,866)			14,311	
Benewah		8,843			6,068	
Bingham		36,696	6,242		40,049	
Blaine					17,687	
Boise		10,404			130,397	
Bonner		116,860			45,898	
Bonneville		11,705			19,518	
Canyon		5,725				
Custer					18,207	
Elmore		3,121			2,705	
Franklin		6,602				
Fremont					8,843	
Idaho		1,935			11,385	
Kootenai	359,865	87,646,827	4,922,613	4,215,208	6,509,175	1,887,794
Latah			19,772			
NezPerce		4,682				
Oneida		1,165				
Owyhee		5,878				
Power		1,560				
Shoshone		44,861		61,488		
Valley		15,040			29,945	
Total:	359,865	83,745,321	4,948,627	4,276,696	6,912,138	1,982,262

County	Rural Subdiv. Indus. (Item 17)	Other Rural Land (Item 18)	Waste (Acres Only) (Item 19)	Res. Lots and/or Acreages (Item 20)	Com. Lots and/or Acreages (Item 21)	Ind. Lots and/or Acreages (Item 22)
Ada					6,962,603	
Bannock				110,526	364	
Benewah				20,594	8,655	
Bingham				13,592	13,224	
Blaine				10,604		
Bonner		231,373	24	18,727	21,849	
Bonneville				14,853		
Butte			72	1,170		
Canyon				6,100		
Cassia			1	9,365	5,982	
Custer				1,721		
Elmore		4,462			19,039	
Franklin				3,121		
Fremont				645		

CLASS 1. REAL PROPERTY - LANDS

ESTIMATED MARKET VALUE

County	Rural Subdiv. Indus. (Item 17)	Other Rural Land (Item 18)	Waste (Acres Only) (Item 19)	Res. Lots and/or Acreages (Item 20)	Com. Lots and/or Acreages (Item 21)	Ind. Lots and/or Acreages (Item 22)
Idaho		20,179		3,140		
Kootenai	923,781	394,039		5,787,002	10,045,682	633,691
Latah				9,095		
Lewis				541		
Lincoln			3			
Minidoka				4,682	4,682	
NezPerce				17,324	10,404	
Owyhee		(2,662)				
Power		3,900				
Shoshone		55,427		13,581	18,342	109,473
Valley		18,820		51,300		
Total:	923,781	725,538	100	6,097,683	17,110,826	743,164

IMPROVEMENTS ON LAND AND LOTS

County	Categories 1 thru 9 (Item 32)	Recreatl. Sites (Item 33)	RuralRes. Tracts (Item 34)	Rural Com. Tracts (Item 35)	Rural Ind. Tracts (Item 36)	Rural Subs. Res. (Item 37)
Ada			112,426	221,639		192,753
Adams						6,052
Bannock	56,819		83,832			41,617
Bear Lake			84,205			15,606
Benewah	128,973		64,855			25,763
Bingham	331,100		605,682	10,456		7,803
Boise			73,297			17,800
Bonner	4,016		5,660,635	289,533	68,841	2,329,029
Bonneville	6,181		72,952			157,832
Canyon	341,165		2,193,015	153,400		5,269,260
Cassia	24,998		24,737			
Clark	38,000					
Clearwater	18,063		5,560			48,461
Custer	18,591					10,702
Elmore			22,264			
Franklin	2,453		73,495			
Fremont	83,814					247,998
Gem						3,105
Gooding	137,609					
Idaho			35,956			16,887
Jefferson						48,898
Kootenai	270,750	244,540	39,172,907	5,008,260	7,916,053	13,373,504
Latah	16,961		28,290			
Lemhi			4,861			
Lewis	5,490					

CLASS 1. REAL PROPERTY - LANDS

ESTIMATED MARKET VALUE - IMPROVEMENTS ON LAND AND LOTS

County	Categories 1 thru 9 (Item 32)	Recreatl. Sites (Item 33)	Rural Res. Tracts (Item 34)	Rural Com. Tracts (Item 35)	Rural Ind. Tracts (Item 36)	Rural Subs. Res. (Item 37)
Lincoln						7,267
Madison			8,742	29,266		
NezPerce	8,897		(3,750)			(62,718)
Oneida	1,617		3,633			36,194
Owyhee	(214)		54,101	17,375		
Shoshone		6,148	357,825	32,009	148,609	152,020
Teton	1,457					
Twin Falls	2,226		3,023	69,343		
Valley	77,720		107,070			253,295
Total:	1,576,686	250,688	48,849,613	5,831,281	8,133,503	22,199,128

County	Rural Subdiv. Commercial (Item 38)	Rural Subdiv. Industrial (Item 39)	Other Rural Land (Item 40)	Residential Lots and Acreages (Item 41)	Commercial Lots and Acreages (Item 42)
Ada	783,524	74,076		360,187	647,555
Adams			10,000	892	
Bannock				7,266	570,415
Benewah				65,900	47,498
Bingham				512,874	37,038
Blaine				80,155	
Boise					2,081
Bonner			903,198	809,483	576,921
Bonneville				65,212	
Butte				51,465	
Canyon	35,000		2,165,785	3,656,455	1,865,600
Cassia				77,094	13,199
Clearwater			27,843	8,323	
Custer	15,244				
Elmore					40,472
Fremont			16,651	9,074	
Gooding		88,790		53,970	421,067
Idaho			144,279	127,324	
Jefferson					8,100
Kootenai	1,502,886	1,599,876	59,239	16,457,212	15,954,758
Latah				65,131	
Lewis				10,544	
Madison				11,555	
Minidoka				20,756	
NezPerce				189,192	581,619
Shoshone			10,117	270,381	276,559
Teton			23,970		
Twin Falls				1,602	16,646
Valley			15,335	345,750	
Total:	2,336,654	1,762,742	3,376,417	23,257,797	21,059,528

CLASS 1. REAL PROPERTY - LANDS

ESTIMATED MARKET VALUE

County	Improvements on Industrial Lots/Acres (Item 43)	Improvements on Exempt Land (Item 44)	Utility Systems (Item 45)	Mobile Homes (Item 46)
Ada				874,508
Adams				233,259
Bannock				102,751
Benewah				121,590
Bingham				153,138
Blaine		166,827		53,573
Boise				89,236
Bonner	48,104			1,651,457
Bonneville				13,540,410
Boundary				70,722
Canyon		54,000		156,317
Caribou				109,728
Cassia				2,274,425
Clark				95,194
Clearwater				561,743
Custer				193,457
Elmore				966,191
Fremont				5,184,234
Gem				30,965
Gooding	525,000			22,010
Idaho				47,829
Jefferson			18,636	40,191
Kootenai	1,245,854	356,054		1,077,954
Latah				10,709,050
Lemhi				98,642
Madison				20,138
Minidoka				15,502
NezPerce				97,592
Oneida				26,729
Owyhee				68,161
Payette				103,991
Power				131,739
Shoshone				1,164,808
Twin Falls				1,209,721
Valley				89,085
Washington				3,700
Total:	1,818,958	576,881	18,636	41,389,740

SUMMARY OF ESTIMATED MARKET VALUE

CLASS 1. REAL PROPERTY

County	RESIDENTIAL (Items 12, 15,20,34, 37,41,46)	RURAL (Items 1-7, 10,18,32, & 40)	BUS. & INDUS. (11,13,14,16, 17,21,22,33,25, 36,38,39,42,43)	MISCEL-LANEOUS (Items 8, 9,44,45)	TOTAL REAL PROPERTY
Ada	1,605,107	16,025	8,783,865		10,404,997
Adams	240,203	10,694			250,897
Bannock	(3,823,563)	59,693	570,779		(3,193,091)
Bear Lake	99,811				99,811
Benewah	313,613	438,363	56,153		808,129
Bingham	1,369,834	352,990	66,960		1,789,784
Blaine	162,019			166,827	328,846
Boise	321,134	15,800	2,081	2,458	341,473
Bonner	10,632,089	1,226,742	1,005,248		12,864,079
Bonneville	13,882,482	19,080,046			32,962,528
Boundary	70,722	3,592			74,314
Butte	52,635	58,333			110,968
Camas					00
Canyon	11,286,872	2,506,950	2,054,000	54,000	15,901,822
Caribou	109,728				109,728
Cassia	2,385,621	146,036	19,181		2,550,838
Clark	95,194	38,000			133,194
Clearwater	624,087	45,906			669,993
Custer	224,087	18,591	15,244		257,922
Elmore	994,281	8,278	59,511	160	1,062,230
Franklin	83,218	26,029			109,247
Fremont	5,450,794	103,096			5,553,890
Gem	34,070	10,590			44,660
Gooding	75,980	137,609	1,034,857		1,248,446
Idaho	244,456	164,458			408,914
Jefferson	89,089		8,100	18,636	115,825
Jerome					00
Kootenai	170,024,581	42,837,191	56,460,861	362,330	269,684,963
Latah	10,811,566	18,271	19,772		10,849,609
Lemhi	103,503				103,503
Lewis	11,085	5,490			16,575
Lincoln	7,267	32,972			40,239
Madison	40,435	326	29,266		70,027
Minidoka	40,940		4,682		45,622
NezPerce	242,322	8,897	592,023		843,242
Oneida	67,721	1,617			69,338
Owyhee	128,140	(10,835)	17,375	457	135,137
Payette	103,991				103,991
Power	133,299	56,524			189,823
Shoshone	2,003,476	93,235	652,628	4,754	2,754,093
Teton		25,427			25,427
Twin Falls	1,214,346	2,226	85,989		1,302,561
Valley	891,485	135,480		400	1,027,365
Washington	3,700				3,700
Total:	232,451,420	67,674,642	71,538,575	610,022	372,274,659

CLASS 2. PERSONAL PROPERTY

ESTIMATED MARKET VALUE

County	Boats (Item 55)	Const.Mach. Tools and Equipment (Item 56)	Equities in State Land (Item 57)	Farm Mach. Tools and Equipment (Item 58)	Furniture and Fixtures (Item 59)	Improv.On RR Right-of-Way (Item 60)
Ada				2,323,728	22,943,185	163,632
Adams		79,491		588	5,255	
Bannock				196,832	2,048,309	
Bear Lake		1,620,382		2,762		
Benewah		310,522			3,253	
Bingham		1,618,260		2,500	26,805	
Blaine		649,351			135,803	
Boise		112,736		18,981	89,135	
Bonner		1,702,943		387,369	62,518	14,562
Bonneville		4,763,195		4,504,819	8,457,233	
Boundary		353,923		43,803		
Butte		432,911				
Camas		212,945		56,630		
Canyon		3,633,606		1,321,417	384,636	
Caribou		1,320,770			381,752	
Cassia		384,750		528,787	251,452	
Clark		22,925	2,996	242,593		
Clearwater		85,925			1,786	
Custer		10,382,150		4,660	3,292,517	
Elmore		24,241	5,826	676,411	44,568	
Fremont		876,791		68,671	550	
Gem		304,292		292,268	78,145	
Gooding		39,557		4,665		
Idaho		683,326		32,272	90,618	
Jefferson				14,865		
Jerome		357,844		258,182	49,790	
Kootenai	87,672			3,086,463	1,235,816	9,415
Latah		321,986		3,182,589	1,877,570	
Lemhi				169,139	328,731	
Lewis		2,174		36,846		
Lincoln		190,194		113,835		39,717
Madison		1,811,214				
Minidoka				365,387	107,140	
NezPerce		304,356		2,118,443	3,572,318	429,411
Oneida		221,903				
Owyhee		586,926		21,300	6,003	
Payette		287,685			539,435	
Power		3,449,237		299,681	56,353	
Shoshone		891,189		441,858	26,738	
Teton					6,876	
Twin Falls				3,451,237	3,327,093	266,642
Valley		1,718,575		13,142	106,181	
Washington		727,338		17,314	79,015	
Total	87,672	40,485,613	8,822	24,300,037	49,616,579	923,379

CLASS 2. PERSONAL PROPERTY

ESTIMATED MARKET VALUE

County	Imprv. by Lessee Other Than 62 (Item 61)	Imprv. on Fed,State or Indian Land (Item 62)	Logging Machinery Tools & Equipment (Item 63)	Mining Machinery Tools & Equipment (Item 64)	Mobile Homes (Item 65)	Net Profit of Mines (Item 66)
Adams						
Bannock	989		2,626,114		1,000	4,675,032
Bear Lake		176,865				
Benewah					32,216	
Blaine	6,327		4,619,208			
Boise		16,627		49,240		
Bonner		792,089	926,819	240,602		
Bonneville		18,092	2,162,059		203,882	
Boundary	364,145					
Camas			370,296			
Caribou			358,850	13,280		
Clark	212,085			12,380,445		
Clearwater			131,082			
Custer			5,437,887			
Elmore		76,349		28,926,866		
Franklin	71.683		98,642	138,404		
Fremont					70,789	
Gem	16,385		676,227			
Idaho		1,500	260,860	1,680		
Jefferson	62,769	493,160	1,303,430			
Jerome			44,500			
Kootenai	519,908					
Latah	22,635		1,496,178			
Madison	8,261		976,363			
Minidoka	113,573	23,097				
NezPerce	19,820					
Oneida	2,845,823	75,955	2,203			
Owyhee	7,355					
Shoshone		40,745		52,319		
Teton			12,719,817	2,450,785		7,283,812
Twin Falls					34,929	
Valley	10,407	103,979				
Washington		20,110	2,169,475	350,582		
			384,850			
Total:	4,282,165	1,838,568	36,764,860	44,604,203	342,816	11,958,844

CLASS 2. PERSONAL PROPERTY

ESTIMATED MARKET VALUE

County	Misc.Mach. Tools & Equipment (Item 68)	Recre-ational Vehicles (Item 69)	Reserva-tions & Easements (Item 70)	Signs and Signboards (Item 71)	Tanks Cylinders & Vessels (Item 72)
Ada	33,084,163			910,328	692,863
Adams	23,219				2,925
Bannock	2,514,072			70,449	
Benewah	138,369			218	
Bingham	317,951			5,790	
Blaine	26,459			354	
Boise	1,500			801	75,197
Bonner	164,346		797		75
Bonneville	14,098,911			337,119	54,885
Boundary	66,801				
Camas				4,500	
Canyon	1,502,061		24,800	33,348	
Caribou	2,010,610			135	
Cassia	107,721			34,358	4,817
Clark	1,141,922				
Clearwater	64,821				5,411
Custer	137,474				
Elmore	2,162,049	58,774		42	
Franklin	63,513				
Gem	(15,685,755)			6,150	
Gooding	71,152				
Idaho	42,502			994	2,445
Jefferson	571,588				
Jerome	718,675			8,854	4,136
Kootenai	25,223,737	887,051		67,519	73,002
Latah	868,010			50,269	77,230
Lemhi	1,427,225			145	
Lewis					305
Lincoln	79,757				
Minidoka	465,278				23,524
NezPerce	4,813,250			136,874	20,413
Power	10,157				
Shoshone	1,723,566				
Teton	172,313				70,000
Twin Falls	5,132,656			111,298	158,367
Valley	1,142,052	280,315		2,912	583
Washington	308,359			3,024	35,327
Total	84,710,484	1,226,140	25,597	1,785,481	1,301,505

SUMMARY OF ESTIMATED MARKET VALUE

CLASS 2. PERSONAL PROPERTY

County	MACH. AND EQUIPMENT (56,58,63 64 & 68)	FURNITURE AND FIXTURES (59)	MOBILE HOMES & REC. VEH. (65 & 69)	MISCEL-LANEOUS (55,57,60 61,70-73)	NET PROFIT OF MINES (66)	IMPRV. ON FED,STATE OR INDIAN LAND (62)	TOTAL PERSONAL PROPERTY
Ada	35,407,891	22,943,185		1,766,823			60,117,899
Adams	2,729,412	5,255	1,000	3,914	4.675,032		7,414,613
Bannock	2,710,904	2,048,309		70,449		176,865	5,006,527
Bear Lake	1,623,144		32,216				1,655,360
Benewah	5,068,099	3,253		6,545			5,077,897
Bingham	1,938,711	26,805		5,790			1,971,306
Blaine	725,050	135,803		354		16,627	877,834
Boise	1,300,638	89,135		75,998		792,089	2,257,860
Bonner	4,416,717	62,518	203,882	15,434		18,092	4,716,643
Bonneville	23,366,925	8,457,233		756,149			32,580,307
Boundary	834,823						834,823
Butte	432,911						432,911
Camas	641,705			4,500			646,205
Canyon	6,457,084	384,636		58,148			6,899,868
Caribou	15,711,825	381,752		212,220			16,305,797
Cassia	1,021,258	251,452		39,175			1,311,885
Clark	1,538,522			2,996			1,541,518
Clearwater	5,588,633	1,786		5,411			5,595,830
Custer	39,451,150	3,292,517				76,349	42,820,016
Elmore	3,099,747	44,568	58,774	77,551			3,280,640
Franklin	63,513		70,789				134,302
Fremont	1,621,689	550		16,385			1,638,624
Gem	(14,826,655)	78,145		6,150		1,500	(14,740,860)
Gooding	115,374						115,374
Idaho	2,061,530	90,618		66,208		493,160	2,711,516
Jefferson	630,953						630,953
Jerome	1,334,701	49,790		532,898			1,917,389
Kootenai	29,806,378	1,235,816	887,051	260,243			32,189,488
Latah	5,348,948	1,877,570		135,760			7,362,278
Lemhi	1,596,364	328,731		145			1,925,240
Lewis	39,020			305			39,325
Lincoln	383,786			39,717			423,503
Madison	1,811,214			113,573		23,097	1,947,884
Minidoka	830,665	107,140		43,344			981,149
NezPerce	7,238,252	3,572,318		3,432,521		75,955	14,319,046
Oneida	221,903			7,355			229,258
Owyhee	660,545	6,003				40,745	707,293
Payette	287,685	539,435					827,120
Power	3,759,075	56,353					3,815,428
Shoshone	18,227,215	26,738			7,283,812		25,537,765
Teton	172,313	6,876	34,929	70,000			284,118
Twin Falls	8,583,893	3,327,093		546,714		103,979	12,561,679
Valley	5,393,826	106,181	280,315	3,495		20,110	5,803,927
Washington	1,437,861	79,015		38,351			1,555,227
Totals:	230,865,197	49,616,579	1,568,956	8,414,621	11,958,844	1,838,568	304,262,765

ESTIMATED MARKET VALUE - STATE OF IDAHO - (CALENDAR YEAR 1981)

County	CLASS 1. REAL PROPERTY BY MAJOR CATEGORIES					CLASS 2. PERSONAL PROPERTY BY MAJOR CATEGORIES								
	Residential	Rural	Industrial	*Misc.	TOTAL	Machinery & Equip.	Equities/ StateLand	Furn. & Fixtures	**Impr. on LeasedLand	Mob.Homes & Rec.Veh.	Net Profit of Mines	Reser. & Easements	***Misc.	TOTAL
Ada	2,633,507,744	80,089,837	917,646,885	5,189,395	3,636,433,861	141,167,655	553,668	70,096,024	3,296,223				4,356,044	219,469,614
Adams	34,946,907	35,064,736	6,724,997	1,624	76,738,264	7,648,913	96,305	684,669	2,399,860	24,834	4,675,032		15,484	15,545,097
Bannock	644,374,513	60,126,110	248,744,123	7,577	953,252,323	111,048,055	129,042	30,256,532	3,346,575				1,060,041	145,840,245
Bear Lake	70,103,326	45,906,134	8,014,479	96,799	124,120,738	10,519,949	423,667	1,198,599	15,317	32,216		437,679	17,899	12,645,326
Benewah	77,171,019	55,489,732	36,784,352	10,407	169,455,510	18,393,933	24,428	714,762	4,163,631				66,735	23,363,489
Bingham	248,860,659	241,351,082	55,688,503	3,334	545,903,578	70,477,911	375,747	3,966,050	2,774,179				551,887	78,145,774
Blaine	480,747,685	56,419,731	101,035,288	1,960,383	640,163,087	12,701,378	1,035,808	6,306,803	3,902,045				114,602	26,060,637
Boise	88,318,377	9,349,946	13,329,957	345,443	111,343,723	8,338,732	228,868	445,722	3,198,147	192,141			110,745	12,514,355
Bonner	450,636,881	149,525,109	88,627,790	75,863	688,865,643	37,223,731	17,895	2,245,791	14,059,727	276,311		147,848	264,141	54,235,444
Bonneville	737,363,905	122,755,920	290,431,655	23,931	1,150,575,411	61,826,161	2,081,315	27,168,492	5,678,946			10,753	1,311,607	98,077,274
Boundary	69,253,670	39,566,881	24,442,322	26,131	133,289,004	9,221,882		575,359	338,791			184,654	51,446	10,372,132
Butte	27,911,547	27,744,935	4,060,608	9,116	59,726,206	3,813,528		526,172	532,546				204,687	5,076,933
Camas	5,470,337	22,413,187	1,025,983	221,134	29,130,641	5,997,849	135,439	65,686	85,317	136,336			29,427	6,450,054
Canyon	680,910,210	295,345,288	270,573,770	226,100	1,247,055,368	146,257,746	546,325	11,959,618	7,883,600			218,175	1,158,600	168,024,064
Caribou	57,375,831	91,156,726	79,135,227	122,427	227,790,211	45,086,758	2,151,387	2,178,518	1,162,163	4,058	518,119		25,603	51,126,606
Cassia	175,352,997	218,279,779	81,966,502	75,982	475,675,260	52,692,961	4,909,432	3,318,969	2,539,775				311,537	63,772,674
Clark	3,030,806	20,350,358	2,299,307	12,232	25,692,703	6,943,819	96,050	133,004		6,328	20,000		30,454	7,229,655
Clearwater	67,875,936	64,002,504	22,124,719	157,729	154,160,888	19,008,293		1,273,681	1,610,114				88,849	21,980,936
Custer	56,887,745	19,079,293	11,078,199	526,896	87,572,133	46,400,110		4,669,297	169,735	7,334	1,769,564		216,494	53,232,534
Elmore	140,012,195	76,769,494	27,026,225	136,245	243,944,159	19,515,108	1,307,485	2,720,841	5,880,141	62,936			189,208	29,675,719
Franklin	91,480,687	47,572,561	13,302,379	119,776	152,475,403	15,491,530	26,500	400,004		70,789			108,186	16,097,009
Fremont	90,393,316	87,235,713	10,622,793	45,027	188,296,849	17,531,546	13,578	721,778	3,611,435				135,760	22,014,097
Gem	123,270,373	29,878,833	29,442,717	35,185	182,627,108	12,641,640		2,007,359	269,615	30,445		93,140	77,005	15,119,204
Gooding	59,598,621	98,586,755	19,511,624	9,287	177,706,287	8,154,258	226,621	935,509					13,580	9,329,968
Idaho	114,716,176	133,390,212	31,434,040	4,296	279,544,724	51,633,361	138,071	2,578,681	3,803,157				85,654	58,238,924
Jefferson	144,171,724	90,409,313	18,518,288	18,636	253,117,961	26,422,046	438,231	689,700	1,551,412				222,446	29,323,835
Jerome	134,020,708	94,803,289	46,918,601	284	275,742,882	45,986,152	157,438	1,343,293	1,721,982				430,617	49,639,482
Kootenai	1,171,944,718	105,728,878	274,657,936	2,921,844	1,555,253,376	70,863,805	103,090	10,571,586	1,616,616	1,006,969	16,916		2,323,183	86,502,165
Latah	269,223,422	120,604,164	82,198,423	11,714	472,037,723	41,972,708	33,218	12,426,204	8,653,431			8,969	1,289,654	64,384,184
Lemhi	84,353,091	29,619,163	12,714,611	219,488	126,906,353	12,452,560	4,537	2,001,702			1,265		8,422	14,468,486
Lewis	34,290,476	67,280,778	9,503,243	40,488	111,114,985	14,812,605		932,887	2,360,417				497,647	18,603,556
Lincoln	21,808,168	41,341,240	2,985,675	49,916	66,184,999	7,490,280		206,031	528,511	46,808			23,825	8,295,455
Madison	144,731,438	92,260,363	72,773,724	309,368	310,074,893	35,564,411	5,265,884	5,686,599	4,015,697				214,991	50,747,582
Minidoka	159,278,992	95,014,724	41,101,185	156	295,395,057	59,135,238	518,504	3,042,875	1,656,111				386,720	64,739,448
NezPerce	371,431,661	106,699,529	235,999,191	161,631	714,292,012	199,054,680		14,674,866	7,316,364			548	552,696	221,599,154
Oneida	23,565,947	59,895,391	3,553,328		87,014,666	4,060,566		725,661	138,095		111		12,465	4,936,898
Owyhee	38,281,996	92,133,416	8,086,213	100,981	138,602,606	25,281,383	644,091	615,517	576,900		131,465,779		132,788	158,716,458
Payette	151,275,601	40,986,981	29,405,548		221,668,130	16,586,716	642058	1,704,218	932,189				155,919	19,443,100
Power	56,118,396	90,709,221	42,519,416	805,945	190,152,978	100,907,360	1,200,151	1,539,735	1,368,823					105,016,069
Shoshone	132,546,632	53,608,074	146,233,735	1,846,840	334,235,281	57,162,798		5,530,565	103,668	2,745	940,062,773		282,692	1,003,145,241
Teton	31,943,615	48,167,243	5,192,790	31,464	85,335,112	5,644,013	866,771	339,117	284,638	34,929			131,145	7,300,613
Twin Falls	473,511,121	192,612,448	168,266,444	29,701	834,419,714	90,761,195	540,974	15,534,369	3,394,614	15,615			1,404,943	111,651,710
Valley	229,038,590	19,276,365	20,072,265	702,165	269,089,385	13,772,432		891,551	5,815,670	288,205		121,315	58,598	20,947,771
Washington	91,603,991	59,611,582	21,738,831	21,404	172,975,808	17,285,358	343,880	1,852,468	1,566,236				113,843	21,161,785
Totals	10,992,711,750	3,628,213,018	3,537,513,891	16,714,344	18,275,153,003	1,784,953,114	24,698,458	257,456,864	116,322,413	2,238,999	1,078,529,559	1,223,081	18,838,268	3,284,260,756
Percent	60.15%	19.85%	19.91%	.09%	100%	54.35%	.75%	7.84%	3.54%	.07%	32.84%	.04%	.57%	100%

*Includes reforestation & mineral land (assessment rate set by Statute), timber owned separate from land, improvements on exempt land & utility systems.
**Includes improvements on railroad right-of-way, on Federal, State or Indian land and other leased land.
***Includes boats, signs and signboards, tanks, cylinders, vessels and water.

RECAPITULATION OF ESTIMATED MARKET VALUE OF REAL AND PERSONAL PROPERTY ASSESSMENT ROLLS, SUBSEQUENT PERSONAL PROPERTY ASSESSMENT ROLLS AND UTILITIES FOR THE TAXABLE YEAR 1981

County	1981 REAL AND PERSONAL PROP. ASSMT. ROLLS	1981 SUB. REAL & PERS. ASSMT. ROLLS	TOT. 1981 REAL & PERS. PROP. ASSMT. ROLLS	OPER. PROP. EQUALIZED VALUE - 1981	MARKET VALUE
Ada	3,785,380.579	70,522,896	3,855,903,475	244,212,380	4,100,115,855
Adams	84,617,851	7,665,510	92,283,361	19,035,820	111,319,181
Bannock	1,097,279,132	1,813,436	1,099,092,568	91,580,086	1,190,672,654
Bear Lake	135,010,893	1,755,171	136,766,064	41,654,690	178,420,754
Benewah	186,932,973	5,886,026	192,818,999	11,487,392	204,306,391
Bingham	620,288,262	3,761,090	624,049,352	55,779,025	679,828,377
Blaine	665,017,044	1,206,680	666,223,724	35,402,003	701,625,727
Boise	121,258,745	2,599,333	123,858,078	7,496,119	131,354,197
Bonner	725,520,365	17,580,722	743,101,087	79,383,609	822,484,696
Bonneville	1,183,109,850	65,542,835	1,248,652,685	50,888,007	1,299,540,692
Boundary	142,751,999	909,137	143,661,136	29,100,294	172,761,430
Butte	64,259,260	543,879	64,803,139	9,963,182	74,766,321
Camas	34,934,490	646,205	35,580,695	3,032,800	38,613,495
Canyon	1,392,277,742	22,801,690	1,415,079,432	88,751,509	1,503,830,941
Caribou	262,501,292	16,415,525	278,916,817	42,591,227	321,508,044
Cassia	535,585,211	3,862,723	539,447,934	29,067,772	568,515,706
Clark	31,247,646	1,674,712	32,922,358	7,617,147	40,539,505
Clearwater	169,876,001	6,265,823	176,141,824	15,190,141	191,331,965
Custer	97,726,729	43,077,938	140,804,667	2,800,327	143,604,994
Elmore	269,277,008	4,342,870	273,619,878	88,744,140	362,364,018
Franklin	168,328,863	243,549	168,572,412	21,790,651	190,363,063
Fremont	203,118,432	7,192,514	210,310,946	15,557,638	225,868,584
Gem	212,442,512	(14,696,200)	197,746,312	15,058,117	212,804,429
Gooding	185,672,435	1,363,820	187,036,255	43,600,447	230,636,702
Idaho	334,663,218	3,120,430	337,783,648	16,617,379	354,401,027
Jefferson	281,695,018	746,778	282,441,796	25,157,852	307,599,648
Jerome	323,464,975	1,917,389	325,382,364	45,299,598	370,681,962
Kootenai	1,339,881,090	301,874,451	1,641,755,541	112,984,734	1,754,740,275
Latah	518,210,020	18,211,887	536,421,907	35,727,652	572,149,559
Lemhi	139,346,096	2,028,743	141,374,839	7,502,538	148,877,377
Lewis	129,662,641	55,900	129,718,541	6,716,125	136,434,666
Lincoln	74,016,712	463,742	74,480,454	28,999,518	103,479,972
Madison	358,804,564	2,017,911	360,822,475	17,287,624	378,110,099
Minidoka	359,107,734	1,026,771	360,134,505	24,599,356	384,733,861
NezPerce	920,728,878	15,162,288	935,891,166	47,418,959	983,310,125
Oneida	91,652,968	298,596	91,951,564	6,933,938	98,890,502
Owyhee	296,476,634	842,430	297,319,064	27,506,474	324,825,538
Payette	240,180,119	931,111	241,111,230	23,003,680	264,114,910
Power	291,163,796	4,005,251	295,169,047	94,294,491	389,463,538
Shoshone	1,309,088,664	28,291,858	1,337,380,522	30,429,823	1,367,810,345
Teton	92,326,180	309,545	92,635,725	2,917,222	95,552,947
Twin Falls	932,207,184	13,864,240	946,071,424	73,437,844	1,019,509,268
Valley	283,205,864	6,831,292	290,037,156	12,596,818	302,633,974
Washington	192,578,666	1,558,927	194,137,593	95,702,505	289,840,098
TOTAL	20,882,876,335	676,537,424	21,559,413,759	1,784,923,653	23,344,337,412

Grand Total All Property Assessed	29,915,769,209
Less Exemptions Allowed by County Boards of Equalization	6,447,957,748
Less Exemptions Allowed on Electric & Natural Gas Properties Used for Furnishing Energy for Pumping Water for Irrigation or Drainage Purposes	109,938,000
Less Exemptions for Control of Water Pollution (Domestic Water Co's.)	64,596
Less Unallocated Railroad Car Company ESTIMATED MARKET VALUE	13,471,453
NET ESTIMATED MARKET VALUE - 1981	23,344,337,412

1981 PROPERTY TAX CHARGES BY COUNTY AND MAJOR FUNCTIONS
CLASS 3. OPERATING PROPERTY - STATE OF IDAHO

County	*TOTAL COUNTY	ALL CITIES	ALL SCHOOL DISTRICTS	ALL OTHER DISTRICTS	GRAND TOTAL
Ada	514,555.48	508,379.73	1,220,027.72	345,017.49	2,587,980.42
Adams	38,014.55	1,622.34	53,286.18	5,307.37	98,230.44
Bannock	203,766.64	265,798.94	509,842.20	99,611.54	1,079,019.32
Bear Lake	164,786.03	7,884.38	216,234.37	21,556.81	410,461.59
Benewah	29,028.62	7,913.28	52,985.33	18,524.58	108,451.81
Bingham	257,590.38	47,631.56	262.579.26	9,155.26	576,956.46
Blaine	55,371.84	27,167.04	145,080.40	14,787.08	242,406.36
Boise	13,343.26	1,454.80	27,511.26	2,197.22	44,506.54
Bonner	123,710.26	33,696.44	163,522.31	64,232.51	385,161.52
Bonneville	130,476.84	138,755.23	281,776.83	1,998.52	553,007.42
Boundary	134,990.68	14,264.38	79,847.57	9,777.23	238,879.86
Butte	19,886.50	1,956.84	46,199.10	11,995.70	80,038.14
Camas	8,564.63	1,742.50	10,639.10	15.18	20,961.41
Canyon	226,138.84	183,068.92	448,569.35	109,014.55	966,791.66
Caribou	163,294.62	22,715.98	160,386.30	8,567.14	354,964.04
Cassia	33,894.46	13,455.36	113,554.74	30,125.24	191,029.80
Clark	37,095.51	1,600.64	20,535.85	2,277.55	61,509.55
Clearwater	43,656.32	20,283.92	66,781.28	11,815.54	142,537.06
Custer	2,856.32	1,163.41	11,219.91	2,814.90	18,054.54
Elmore	148,829.07	43,133.98	338,743.15	95,347.14	626.053.34
Franklin	62,122.92	11,236.87	84,476.89	19,601.18	177,437.86
Fremont	59,104.16	15,581.22	68,426.88	10,617.80	153,730.06
Gem	46,529.74	7,164.60	34,061.62	5,378.50	93,134.46
Gooding	114,320.39	24,178.44	156,557.96	57,716.66	352,773.45
Idaho	24,364.22	8,854.24	36,887.20	8,247.42	78,353.08
Jefferson	63,755.58	8,183.16	75,185.14	7,099.52	154,223.40
Jerome	70,712.71	14,024.75	195,558.43	63,926.58	344,222.47
Kootenai	209,492.36	185,277.28	498,128.62	215,667.05	1,108,565.31
Latah	76,170.78	62,138.20	239,244.66	56,354.54	433,908.18
Lemhi	15,762.98	6,119.71	29,901.72	241.55	52,025.96
Lewis	12,774.08	6,615.01	24,258.15	16,004.34	59,651.58
Lincoln	43,791.17	9,960.20	102,389.38	36,251.09	192,391.84
Madison	70,569.68	14,312.42	85,072.26	4,906.90	174,861.26
Minidoka	48,091.75	9,595.78	109,811.53	43,004.67	210,503.73
NezPerce	127,815.24	198,742.08	167,082.82	37,690.90	531,331.04
Oneida	25,303.40	4,541.20	38,594.11	2,400.81	70,839.52
Owyhee	34,741.01	5,879.47	122,239.47	26,594.97	189,454.92
Payette	72,622.61	30,409.88	92,989.22	33,553.22	229,574.93
Power	183,497.10	15,582.72	416,926.85	210,504.08	826,510.75
Shoshone	28,584.53	53,979.73	123,824.94	20,638.00	227,027.20
Teton	5,531.04	1,419.02	7,062.62	738.24	14,750.92
Twin Falls	165,308.58	119,966.47	242,924.06	84,993.14	613,192.25
Valley	21,754.73	12,749.79	46,144.17	6,360.44	87,009.13
Washington	205,664,82	12,817.98	317,594.14	112,209.14	648,196.08
Totals:	$4,138,236.43	2,183,019.89	7,544,575.05	1,944,839.29	15,810,670.66
Est.Mkt.Val.	1,784,923,653		1,784,923,653		1,784,923,653
**	.0023184389		.0042268335		.0088578974

*Includes county road & bridge tax charges excl. of pumping for irrig. rebates.
**Average tax rate per $1.00 estimated market value.

1981 PROPERTY TAX CHARGES

BY KINDS OF CLASS 3. OPERATING PROPERTY

*1981 Ad Valorem Tax Charges on Operating Property for Support of Local Government

County	Railroads & RR Car Companies	Power Companies	Telephone Telegraph & Mob.Radio	Pipeline Companies	Gas Distribution Companies	Domestic Water Companies	Water Transp. Companies	SUB TOTAL	**Rural Electric Assns.	GRAND TOTAL
Ada	154,111.40	617,727.32	1,234,076.62	94,452.69	190,303.59	297,308.80		2,587,980.42		2,587,980.42
Adams	11,152.92	75,781.21	11,296.31					98,230.44		98,230.44
Bannock	408,069.38	221,003.06	365,829.98	27,156.44	56,960.46			1,079,019.32		1,079,019.32
Bear Lake	203,441.18	144,721.89	30,602.92	27,200.86	4,494.74			410,461.59		410,461.59
Benewah	33,359.27	34,742.08	36,973.26				3,377.20	108,451.81	18,752.04	127,203.85
Bingham	84,469.28	290,314.10	147,607.02		54,498.46	67.60		576,956.46		576,956.46
Blaine	54,271.50	82,079.96	78,736.86		25,141.90	2,176.14		242,406.36	2,166.99	244,573.35
Boise	9,836.84	21,014.26	13,622.44	33.00				44,506.54		44,506.54
Bonner	103,526.50	124,638.52	87,367.62	65,035.92	4,592.96			385,161.52	85,761.38	470,922.90
Bonneville	40,336.14	84,934.96	372,320.12		54,606.72	809.48		553,007.42	6,207.19	559,214.61
Boundary	107,951.78	81.94	51,325.98	76,217.24	3,302.92			238,879.86	34,156.69	273,036.55
Butte	13,961.38	41,735.66	24,341.10					80,038.14	10,159.58	90,197.72
Camas	11,135.90	4,393.01	5,432.50					20,961.41	4,797.80	25,759.21
Canyon	219,481.15	212,915.65	429,511.91	36,632.83	68,250.12			966,791.66		966,791.66
Caribou	163,956.54	139,636.04	26,230.53	12,003.29	13,137.64			354,964.04	3,390.30	358,354.34
Cassia	18,480.40	30,010.90	72,244.54	61,056.22	9,237.74			191,029.80	53,624.27	244,654.07
Clark	32,169.45	23,022.83	6,317.27					61,509.55	61.70	61,571.25
Clearwater	31,380.26	45,608.26	65,548.54					142,537.06	19,491.25	162,028.31
Custer	4,611.46		13,443.08					18,054.54	31,419.22	49,473.76
Elmore	206,077.87	204,859.43	69,203.33	132,801.00	13,111.71			626,053.34	1,978.20	628,031.54
Franklin	35,971.96	117,253.36	24,212.54					177,437.86		177,437.86
Fremont	46,525.78	45,404.02	52,395.98		9,404.28			153,730.06	34,102.20	187,832.26
Gem	13,158.54	38,714.14	30,237.72	4,834.64	6,189.42			93,134.46		93,134.46
Gooding	108,569.90	196,726.57	33,064.06		14,412.92			352,773.45		352,773.45

County	Railroads & RR Car Companies	Power Companies	Telephone Telegraph & Mob.Radio	Pipeline Companies	Gas Distribution Companies	Domestic Water Companies	Water Transp. Companies	SUB TOTAL	**Rural Electric Assns.	GRAND TOTAL
Idaho	13,220.68	37,400.22	27,732.18					78,353.08	30,459.14	108,812.22
Jefferson	26,457.26	92,961.50	27,562.12		7,242.52			154,223.40	1,605.04	155,828.44
Jerome	15,927.77	254,929.25	54,563.25		18,802.20			344,222.47		344,222.47
Kootenai	140,488.29	284,843.14	591,586.24	44,276.78	38,650.16	3,945.06	4,775.64	1,108,565.31	101,635.68	1,210,200.99
Latah	48,862.68	111,727.88	239,062.10	43.08	34,212.44			433,908.18	33,042.39	466,950.57
Lemhi		33,756.64	18,022.64			246.68		52,025.96	1,837.80	53,863.76
Lewis	20,164.40	26,084.93	13,402.25					59,651.58	10,265.65	69,917.23
Lincoln	142,844.56	28,572.84	9,658.16		11,316.28			192,391.84		192,391.84
Madison	18,211.26	62,078.44	76,544.04		18,027.52			174,861.26	4,763.97	179,625.23
Minidoka	80,599.39	75,569.88	41,404.32		12,930.14			210,503.73	39,673.99	250,177.72
NezPerce	48,050.44	157,766.52	266,600.74	1,220.90	35,931.42		21,761.02	531,331.04	29,789.21	561,120.25
Oneida	6,906.32	36,257.14	20,057.22	7,618.84				70,839.52	486.44	71,325.96
Owyhee	4,989.84	123,396.83	35,853.21	25,215.04				189,454.92		189,454.92
Payette	43,521.69	61,905.02	52,365.89	56,462.26	15,320.07			229,574.93		229,574.93
Power	151,619.46	581,809.64	53,019.55	31,971.19	8,090.91			826,510.75	768.02	827,278.77
Shoshone	24,102.27	89,641.71	79,627.37	8,868.87	16,801.36	7,985.62		227,027.20	1,516.10	228,543.30
Teton	6,050.55	908.18	7,792.19					14,750.92	18,515.09	33,266.01
Twin Falls	35,387.21	241,268.28	213,980.80	83,957.12	38,560.05	38.79		613,192.25		613,192.25
Valley	19,316.31	34,282.96	33,409.86					87,009.13		87,009.13
Washington	108,574.88	506,390.98	27,112.98		6,117.24			648,196.08		648,196.08
TOTAL TAX	$3,071,302.04	5,638,871.15	5,171,299.34	797,058.21	789,647.89	312,578.17	29,913.86	15,810,670.66	580,427.33	16,391,097.99
TOTAL MARKET VALUE	368,051,965	707,240,800	493,084,329	110,835,000	75,926,000	27,135,400	2,650,159	1,784,923,653		
AVERAGE TAX RATE	.00834475	.00797306	.01048766	.00719139	.01040023	.01151920	.01128757	.008857897		

*Includes approximately .004% state tax charges for water pollution bond sinking fund.
**Based on net energy sales for 1980 x 3-1/2%.

STATEMENT SHOWING GROSS TAX, AMOUNT OF REBATE AND NET TAX FOR 1981 OF ELECTRIC CURRENT AND NATURAL GAS UTILITY COMPANIES GENERATING AND DELIVERING ENERGY FOR PUMPING WATER FOR IRRIGATION OR DRAINAGE PURPOSES ON LAND IN THE STATE OF IDAHO

COMPANY	GROSS TAX	REBATE	1981 NET TAX
Idaho Power Company	$4,085,251.43	$612,176.60	$3,473,074.83
Intermountain Gas Company	662,972.28	6,815.65	656,156.63
Pacific Power & Light Company	441,409.73	83.32	441,326.41
Utah Power & Light Company	1,111,535.36	262,313.30	849,222.06
Washington Water Power Co.	874,558.46	3,634.91	870,923.55
Totals:	$7,175,727.26	$885,023.78	$6,290,703.48

Rebate accrues to the benefit of the individual consumer of electrical or natural gas energy for pumping of water for irrigation or drainage purposes.